DOCKET 950495-WS
EXHIBIT NO. 67
96-04227

Southern States Utilities

EXHIBIT FLL-6
BOOK 11 OF 13
REBUTTAL TESTIMONY

ORIGINAL
FILE COPY

# RATE SCHEDULES AND SUPPORTING DATA ASSOCIATED WITH STAFF PROPOSED RATE DESIGNS

Containing Detailed 1996 Wastewater Rate Base and Operating Income For Uniform Plants

AMELIA ISLAND - FLORIDA CENTRAL COMMERCE PARK

PROJECTED TEST YEAR ENDED 12/31/96

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 950495-WS EXHIBIT NO. 67
COMPANY/ WITNESS: SSU/ Vierima
DATE: 6-29-96

DOCUMENT NUMBER-DATE
03423 MAR 21 96
FPSC-RECORDS/REPORTING

EXHIBIT FLL-6
BOOK 11 OF 13
REBUTTAL TESTIMONY

# DETAILED 1996 WASTEWATER RATE BASE AND OPERATING INCOME FOR UNIFORM PLANTS AMELIA ISLAND - FLORIDA CENTRAL COMMERCE PARK

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# SCHEDULE OF SEWER RATE BASE - 1996
# SUMMARY

**Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 7,579,505 | 0 | 7,579,505 | A-6 (S) |
| 2 | Utility Land & Land Rights | 78,993 | 0 | 78,993 | A-6 (S) |
| 3 | Non-Used and Useful | (135,602) | 0 | (135,602) | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | — |
| 5 | Accumulated Depreciation | (2,571,184) | 0 | (2,571,184) | A-10 (S) |
| 6 | CIAC | (3,039,665) | (9,480) | (3,049,145) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 893,569 | 0 | 893,569 | A-14 (S) |
| 9 | Acquisition Adjustments | (374,942) | 0 | (374,942) | A-20 (S) |
| 10 | Accumulated Amort. of Acq. Adjust. | 168,997 | 0 | 168,997 | A-20 (S) |
| 11 | Advances for Construction | 0 | 0 | 0 | A-16 (S) |
| 12 | Unfunded Post-Retirement Benefits | (9,578) | 0 | (9,578) | Vol. II |
| 13 | Deferred Taxes | 330,206 | 0 | 330,206 | C-7 (S) |
| 14 | Working Capital Allowance | 55,486 | 0 | 55,486 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 2,975,784 | (9,480) | 2,966,304 | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | (9,480) | (9,480) | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | | | |
| 41 | | | | |
| 42 | | (9,480) | (9,480) | |
| 43 | | | | |
| 44 | **SUBTOTAL** | (9,480) | (9,480) | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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** | (9,480) | (9,480) | |

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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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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 | | 6,760,278 |
| 10 | Utility Adjustment to ordered balance (1) | | (362,608) |
| 11 | 1992 Additions | | 53,194 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 53,194 |
| 15 | 12/31/92 Balance | | 6,450,864 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 91,283 |
| 19 | 1993 Retirements | | 700 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 40,083 |
| 21 | 1993 Net Additions | | 130,666 |
| 22 | 12/31/93 Balance | | 6,581,530 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 371,758 |
| 26 | 1994 Retirements | | 5,708 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 366,050 |
| 29 | 12/31/94 Balance | | 6,947,581 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (1,543) |
| 32 | 1995 Additions | | 695,992 |
| 33 | 1995 Retirements | | 54,994 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 640,998 |
| 36 | 12/31/95 Balance | | 7,587,036 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (14,403) |
| 39 | 1996 Additions | | 156,367 |
| 40 | 1996 Retirements | | 29,163 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 127,204 |
| 43 | 12/31/96 Balance | | 7,699,838 |

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

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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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 57,888 | 0 | 0 | 0 | 57,888 | 0 | 57,888 | 57,888 | 0 | 57,888 |
| 3 | 352.1 Franchises | 3,860 | 0 | 0 | 0 | 3,860 | 0 | 3,860 | 3,860 | 0 | 3,860 |
| 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 | 5,030 | 0 | 0 | 0 | 5,030 | 0 | 5,030 | 5,030 | 0 | 5,030 |
| 7 | 354.2 Structures & Improvements | 4,824 | 0 | 0 | 0 | 4,824 | 0 | 4,824 | 4,824 | 0 | 4,824 |
| 8 | 360.2 Collection Sewers - Force | 1,973,833 | 0 | 0 | 0 | 1,973,833 | 0 | 1,973,833 | 1,973,833 | 0 | 1,973,833 |
| 9 | 361.2 Collection Sewers - Gravity | 614,969 | 95,200 | (9,000) | 86,200 | 701,169 | 0 | 701,169 | 675,785 | 0 | 675,785 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 316,822 | 0 | 0 | 0 | 316,822 | 0 | 316,822 | 316,822 | 0 | 316,822 |
| 12 | 364.2 Flow Measuring Devices | 27,682 | 0 | 0 | 0 | 27,682 | 0 | 27,682 | 27,682 | 0 | 27,682 |
| 13 | 365.2 Flow Measuring Installation | 12 | 0 | 0 | 0 | 12 | 0 | 12 | 12 | 0 | 12 |
| 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 | 14,326 | 0 | 0 | 0 | 14,326 | 0 | 14,326 | 14,326 | 0 | 14,326 |
| 18 | 370.3 Receiving Wells | 918,916 | 0 | 0 | 0 | 918,916 | 0 | 918,916 | 918,916 | 0 | 918,916 |
| 19 | 371.3 Pumping Equipment | 406,464 | 41,650 | (20,000) | 21,650 | 428,114 | 0 | 428,114 | 419,788 | 0 | 419,788 |
| 20 | 389.3 Other Plant & Misc. Equipment | 86,370 | 0 | 0 | 0 | 86,370 | 0 | 86,370 | 86,370 | 0 | 86,370 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 70,313 | 0 | 0 | 0 | 70,313 | 0 | 70,313 | 70,313 | 0 | 70,313 |
| 23 | 354.4 Structures & Improvements | 258,567 | 0 | 0 | 0 | 258,567 | 0 | 258,567 | 258,567 | 0 | 258,567 |
| 24 | 380.4 Treatment & Disposal | 2,519,102 | 0 | 0 | 0 | 2,519,102 | 0 | 2,519,102 | 2,519,102 | 0 | 2,519,102 |
| 25 | 381.4 Plant Sewers | (22,856) | 0 | 0 | 0 | (22,856) | 0 | (22,856) | (22,856) | 0 | (22,856) |
| 26 | 382.4 Outfall Sewer Lines | 112,260 | 0 | 0 | 0 | 112,260 | 0 | 112,260 | 112,260 | 0 | 112,260 |
| 27 | 389.4 Other Plant & Misc. Equipment | 965 | 0 | 0 | 0 | 965 | 0 | 965 | 965 | 0 | 965 |
| 28 | **GENERAL PLANT** | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 3,650 | 0 | 0 | 0 | 3,650 | 0 | 3,650 | 3,650 | 0 | 3,650 |
| 30 | 354.5 Structures & Improvements | 37,116 | 314 | (163) | 151 | 37,267 | 0 | 37,267 | 37,216 | 0 | 37,216 |
| 31 | 390.5 Office Furniture & Equipment | 23,001 | 0 | 0 | 0 | 23,001 | 0 | 23,001 | 23,001 | 0 | 23,001 |
| 32 | 390.51 Computer Equipment | 54,190 | 11,624 | 0 | 11,624 | 65,814 | 0 | 65,814 | 61,226 | 0 | 61,226 |
| 33 | 391.5 Transportation Equipment | 34,377 | 1,562 | 0 | 1,562 | 35,939 | 0 | 35,939 | 35,322 | 0 | 35,322 |
| 34 | 392.5 Stores Equipment | 331 | 0 | 0 | 0 | 331 | 0 | 331 | 331 | 0 | 331 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 12,535 | 471 | 0 | 471 | 13,006 | 0 | 13,006 | 12,820 | 0 | 12,820 |
| 36 | 394.5 Laboratory Equipment | 11,402 | 369 | 0 | 369 | 11,771 | 0 | 11,771 | 11,626 | 0 | 11,626 |
| 37 | 395.5 Power Operated Equipment | 11,548 | 5,178 | 0 | 5,178 | 16,726 | 0 | 16,726 | 14,683 | 0 | 14,683 |
| 38 | 396.5 Communication Equipment | 6,662 | 0 | 0 | 0 | 6,662 | 0 | 6,662 | 6,662 | 0 | 6,662 |
| 39 | 397.5 Miscellaneous Equipment | 2,995 | 0 | 0 | 0 | 2,995 | 0 | 2,995 | 2,995 | 0 | 2,995 |
| 40 | 398.5 Other Tangible Plant | 5,638 | 0 | 0 | 0 | 5,638 | 0 | 5,638 | 5,638 | 0 | 5,638 |
| 41 | **INTANGIBLE PLANT** | 61,748 | 0 | 0 | 0 | 61,748 | 0 | 61,748 | 61,748 | 0 | 61,748 |
| 42 | **COLLECTION PLANT** | 2,942,972 | 95,200 | (9,000) | 86,200 | 3,029,172 | 0 | 3,029,172 | 3,003,787 | 0 | 3,003,787 |
| 43 | **SYSTEM PUMPING PLANT** | 1,426,077 | 41,650 | (20,000) | 21,650 | 1,447,727 | 0 | 1,447,727 | 1,439,400 | 0 | 1,439,400 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 2,938,391 | 0 | 0 | 0 | 2,938,391 | 0 | 2,938,391 | 2,938,391 | 0 | 2,938,391 |
| 45 | **GENERAL PLANT** | 203,447 | 19,517 | (163) | 19,354 | 222,801 | 0 | 222,801 | 215,173 | 0 | 215,173 |
| 46 | **TOTAL PLANT IN SERVICE** | 7,572,634 | 156,367 | (29,163) | 127,204 | 7,699,838 | 0 | 7,699,838 | 7,658,498 | 0 | 7,658,498 |
| 47 | **LAND & LAND RIGHTS** | 78,993 | 0 | 0 | 0 | 78,993 | 0 | 78,993 | 78,993 | 0 | 78,993 |
| 48 | **TOTAL PIS LESS LAND** | 7,493,640 | 156,367 | (29,163) | 127,204 | 7,620,845 | 0 | 7,620,845 | 7,579,505 | 0 | 7,579,505 |

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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-8 (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 | 57,888 | 57,888 | 57,888 | 57,888 | 57,888 | 57,888 | 57,888 | 57,888 | 57,888 | 57,888 | 57,888 | 57,888 | 57,888 | 0 | 57,888 |
| 3 | 352.1 Franchises | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 0 | 3,860 |
| 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 | 5,030 | 5,030 | 5,030 | 5,030 | 5,030 | 5,030 | 5,030 | 5,030 | 5,030 | 5,030 | 5,030 | 5,030 | 5,030 | 0 | 5,030 |
| 7 | 354.2 Structures & Improvements | 4,824 | 4,824 | 4,824 | 4,824 | 4,824 | 4,824 | 4,824 | 4,824 | 4,824 | 4,824 | 4,824 | 4,824 | 4,824 | 0 | 4,824 |
| 8 | 360.2 Collection Sewers - Force | 1,973,633 | 1,973,633 | 1,973,633 | 1,973,633 | 1,973,633 | 1,973,633 | 1,973,633 | 1,973,633 | 1,973,633 | 1,973,633 | 1,973,633 | 1,973,633 | 1,973,633 | 0 | 1,973,633 |
| 9 | 361.2 Collection Sewers - Gravity | 614,969 | 614,969 | 614,969 | 629,769 | 701,169 | 701,169 | 701,169 | 701,169 | 701,169 | 701,169 | 701,169 | 701,169 | 701,169 | 86,200 | 675,785 |
| 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 | 316,822 | 316,822 | 316,822 | 316,822 | 316,822 | 316,822 | 316,822 | 316,822 | 316,822 | 316,822 | 316,822 | 316,822 | 316,822 | 0 | 316,822 |
| 12 | 364.2 Flow Measuring Devices | 27,882 | 27,882 | 27,882 | 27,882 | 27,882 | 27,882 | 27,882 | 27,882 | 27,882 | 27,882 | 27,882 | 27,882 | 27,882 | 0 | 27,882 |
| 13 | 365.2 Flow Measuring Installation | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 12 |
| 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 | 14,326 | 14,326 | 14,326 | 14,326 | 14,326 | 14,326 | 14,326 | 14,326 | 14,326 | 14,326 | 14,326 | 14,326 | 14,326 | 0 | 14,326 |
| 18 | 370.3 Receiving Wells | 918,916 | 918,916 | 918,916 | 918,916 | 918,916 | 918,916 | 918,916 | 918,916 | 918,916 | 918,916 | 918,916 | 918,916 | 918,916 | 0 | 918,916 |
| 19 | 371.3 Pumping Equipment | 406,464 | 406,464 | 406,464 | 406,464 | 406,464 | 428,114 | 428,114 | 428,114 | 428,114 | 428,114 | 428,114 | 428,114 | 428,114 | 21,650 | 419,786 |
| 20 | 389.3 Other Plant & Misc. Equipment | 86,370 | 86,370 | 86,370 | 86,370 | 86,370 | 86,370 | 86,370 | 86,370 | 86,370 | 86,370 | 86,370 | 86,370 | 86,370 | 0 | 86,370 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 70,313 | 70,313 | 70,313 | 70,313 | 70,313 | 70,313 | 70,313 | 70,313 | 70,313 | 70,313 | 70,313 | 70,313 | 70,313 | 0 | 70,313 |
| 23 | 354.4 Structures & Improvements | 256,567 | 256,567 | 256,567 | 258,567 | 258,567 | 258,567 | 258,567 | 258,567 | 258,567 | 258,567 | 258,567 | 258,567 | 258,567 | 0 | 258,567 |
| 24 | 360.4 Treatment & Disposal | 2,519,102 | 2,519,102 | 2,519,102 | 2,519,102 | 2,519,102 | 2,519,102 | 2,519,102 | 2,519,102 | 2,519,102 | 2,519,102 | 2,519,102 | 2,519,102 | 2,519,102 | 0 | 2,519,102 |
| 25 | 361.4 Plant Sewers | (22,856) | (22,856) | (22,856) | (22,856) | (22,856) | (22,856) | (22,856) | (22,856) | (22,856) | (22,856) | (22,856) | (22,856) | (22,856) | 0 | (22,856) |
| 26 | 362.4 Outfall Sewer Lines | 112,260 | 112,260 | 112,260 | 112,260 | 112,260 | 112,260 | 112,260 | 112,260 | 112,260 | 112,260 | 112,260 | 112,260 | 112,260 | 0 | 112,260 |
| 27 | 389.4 Other Plant & Misc. Equipment | 985 | 985 | 985 | 985 | 985 | 985 | 985 | 985 | 985 | 985 | 985 | 985 | 985 | 0 | 985 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 0 | 3,850 |
| 30 | 354.5 Structures & Improvements | 37,116 | 37,241 | 37,250 | 37,276 | 37,281 | 37,286 | 37,154 | 37,159 | 37,164 | 37,190 | 37,214 | 37,241 | 37,267 | 151 | 37,218 |
| 31 | 390.5 Office Furniture & Equipment | 23,001 | 23,001 | 23,001 | 23,001 | 23,001 | 23,001 | 23,001 | 23,001 | 23,001 | 23,001 | 23,001 | 23,001 | 23,001 | 0 | 23,001 |
| 32 | 390.51 Computer Equipment | 54,190 | 56,801 | 59,157 | 60,106 | 60,297 | 60,467 | 61,616 | 61,805 | 61,995 | 62,945 | 63,864 | 64,863 | 65,814 | 11,624 | 61,226 |
| 33 | 391.5 Transportation Equipment | 34,377 | 34,996 | 35,044 | 35,172 | 35,197 | 35,223 | 35,374 | 35,400 | 35,425 | 35,553 | 35,676 | 35,811 | 35,939 | 1,562 | 35,322 |
| 34 | 392.5 Stores Equipment | 331 | 331 | 331 | 331 | 331 | 331 | 331 | 331 | 331 | 331 | 331 | 331 | 331 | 0 | 331 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 12,535 | 12,722 | 12,736 | 12,775 | 12,782 | 12,790 | 12,836 | 12,843 | 12,851 | 12,890 | 12,927 | 12,967 | 13,006 | 471 | 12,820 |
| 36 | 394.5 Laboratory Equipment | 11,402 | 11,546 | 11,560 | 11,590 | 11,596 | 11,602 | 11,638 | 11,644 | 11,650 | 11,680 | 11,709 | 11,741 | 11,771 | 369 | 11,626 |
| 37 | 395.5 Power Operated Equipment | 11,546 | 13,602 | 13,761 | 14,184 | 14,269 | 14,353 | 14,856 | 14,940 | 15,025 | 15,446 | 15,857 | 16,303 | 16,726 | 5,178 | 14,683 |
| 38 | 396.5 Communication Equipment | 6,662 | 6,662 | 6,662 | 6,662 | 6,662 | 6,662 | 6,662 | 6,662 | 6,662 | 6,662 | 6,662 | 6,662 | 6,662 | 0 | 6,662 |
| 39 | 397.5 Miscellaneous Equipment | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 | 0 | 2,995 |
| 40 | 398.5 Other Tangible Plant | 5,638 | 5,638 | 5,638 | 5,638 | 5,638 | 5,638 | 5,638 | 5,638 | 5,638 | 5,638 | 5,638 | 5,638 | 5,638 | 0 | 5,638 |
| 41 | **INTANGIBLE PLANT** | 61,748 | 61,748 | 61,748 | 61,748 | 61,748 | 61,748 | 61,748 | 61,748 | 61,748 | 61,748 | 61,748 | 61,748 | 61,748 | 0 | 61,748 |
| 42 | **COLLECTION PLANT** | 2,942,972 | 2,942,972 | 2,942,972 | 2,957,772 | 3,029,172 | 3,029,172 | 3,029,172 | 3,029,172 | 3,029,172 | 3,029,172 | 3,029,172 | 3,029,172 | 3,029,172 | 86,200 | 3,003,767 |
| 43 | **SYSTEM PUMPING PLANT** | 1,426,077 | 1,426,077 | 1,426,077 | 1,426,077 | 1,426,077 | 1,447,727 | 1,447,727 | 1,447,727 | 1,447,727 | 1,447,727 | 1,447,727 | 1,447,727 | 1,447,727 | 21,650 | 1,439,400 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 2,938,391 | 2,938,391 | 2,938,391 | 2,938,391 | 2,938,391 | 2,938,391 | 2,938,391 | 2,938,391 | 2,938,391 | 2,938,391 | 2,938,391 | 2,938,391 | 2,938,391 | 0 | 2,938,391 |
| 45 | **GENERAL PLANT** | 203,447 | 211,189 | 211,786 | 213,383 | 213,701 | 214,019 | 215,751 | 216,069 | 216,387 | 217,984 | 219,526 | 221,204 | 222,801 | 19,354 | 215,173 |
| 46 | **TOTAL PLANT IN SERVICE** | 7,572,634 | 7,580,376 | 7,580,973 | 7,597,370 | 7,669,088 | 7,691,056 | 7,692,788 | 7,693,107 | 7,693,425 | 7,695,021 | 7,696,563 | 7,698,241 | 7,699,838 | 127,204 | 7,656,498 |
| 47 | **LAND & LAND RIGHTS** | 78,993 | 78,993 | 78,993 | 78,993 | 78,993 | 78,993 | 78,993 | 78,993 | 78,993 | 78,993 | 78,993 | 78,993 | 78,993 | 0 | 78,993 |
| 48 | **TOTAL PIS LESS LAND** | 7,493,640 | 7,501,383 | 7,501,980 | 7,518,376 | 7,590,095 | 7,612,063 | 7,613,795 | 7,614,113 | 7,614,431 | 7,616,028 | 7,617,570 | 7,619,248 | 7,620,845 | 127,204 | 7,577,505 |

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: A-9 (5)
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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 | 14,800 | 71,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 86,200 | 80,815 |
| 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 | 21,850 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,850 | 13,323 |
| 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 | 194 | 10 | 28 | 5 | 5 | (132) | 5 | 5 | 28 | 25 | 27 | 28 | 151 | 102 |
| 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 | 4,811 | 398 | 951 | 189 | 189 | 1,129 | 189 | 189 | 951 | 918 | 1,899 | 951 | 11,824 | 7,099 |
| 33 | 391.5 Transportation Equipment | 829 | 48 | 128 | 25 | 25 | 152 | 25 | 25 | 128 | 123 | 134 | 128 | 1,562 | 945 |
| 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 | 167 | 14 | 38 | 8 | 8 | 46 | 8 | 8 | 38 | 37 | 40 | 38 | 471 | 285 |
| 36 | 394.5 Laboratory Equipment | 149 | 11 | 30 | 6 | 6 | 36 | 6 | 6 | 30 | 29 | 32 | 30 | 369 | 223 |
| 37 | 395.5 Power Operated Equipment | 2,054 | 158 | 424 | 84 | 84 | 503 | 84 | 84 | 424 | 409 | 445 | 424 | 5,178 | 3,134 |
| 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 | 14,800 | 71,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 86,200 | 80,815 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 21,850 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,850 | 13,323 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 7,742 | 597 | 1,597 | 318 | 318 | 1,732 | 318 | 318 | 1,597 | 1,542 | 1,678 | 1,597 | 19,354 | 11,725 |
| 46 | **TOTAL NET ADDITIONS** | 7,742 | 597 | 16,397 | 71,718 | 21,868 | 1,732 | 318 | 318 | 1,597 | 1,542 | 1,678 | 1,597 | 127,204 | 85,863 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 7,742 | 597 | 16,397 | 71,718 | 21,868 | 1,732 | 318 | 318 | 1,597 | 1,542 | 1,678 | 1,597 | 127,204 | 85,863 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1998
## MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Nassau / Amelia Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/98
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements 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) 1998 Gross Additions | (15) Ave. Gross Additions 1998 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 23,800 | 71,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 95,200 | 87,738 |
| 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 | 41,650 | 25,831 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 41,650 | 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 | 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 | 126 | 10 | 28 | 5 | 5 | 30 | 5 | 5 | 28 | 25 | 27 | 26 | 314 | 190 |
| 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 | 4,611 | 356 | 851 | 189 | 189 | 1,129 | 189 | 189 | 951 | 918 | 1,000 | 951 | 11,824 | 7,038 |
| 33 | 391.5 Transportation Equipment | 889 | 46 | 128 | 25 | 25 | 152 | 25 | 25 | 128 | 123 | 134 | 128 | 1,562 | 945 |
| 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 | 187 | 14 | 38 | 8 | 8 | 46 | 8 | 8 | 38 | 37 | 40 | 38 | 471 | 285 |
| 36 | 394.5 Laboratory Equipment | 148 | 11 | 30 | 6 | 6 | 36 | 6 | 6 | 30 | 29 | 32 | 30 | 369 | 223 |
| 37 | 395.5 Power Operated Equipment | 2,054 | 156 | 494 | 84 | 84 | 503 | 84 | 84 | 424 | 409 | 445 | 424 | 5,178 | 3,134 |
| 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 | 95,200 | 87,738 |
| 42 | COLLECTION PLANT | 0 | 0 | 23,800 | 71,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41,650 | 25,831 |
| 43 | SYSTEM PUMPING PLANT | 0 | 0 | 0 | 0 | 41,650 | 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 | 19,517 | 11,813 |
| 45 | GENERAL PLANT | 7,742 | 597 | 1,567 | 318 | 318 | 1,865 | 318 | 318 | 1,567 | 1,542 | 1,676 | 1,567 | 19,517 | 11,813 |
| 46 | TOTAL GROSS ADDITIONS | 7,742 | 597 | 25,367 | 71,718 | 41,968 | 1,865 | 318 | 318 | 1,567 | 1,542 | 1,676 | 1,567 | 156,367 | 105,182 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 7,742 | 597 | 25,367 | 71,718 | 41,968 | 1,865 | 318 | 318 | 1,567 | 1,542 | 1,676 | 1,567 | 156,367 | 105,182 |

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: A-8 (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 | 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 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 12,308 |
| 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 | 163 | 0 | 0 | 0 | 0 | 0 | 0 | 163 | 88 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,000 | 6,923 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 12,308 |
| 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 | 163 | 0 | 0 | 0 | 0 | 0 | 0 | 163 | 88 |
| 46 | **TOTAL RETIREMENTS** | 0 | 0 | 9,000 | 0 | 20,000 | 163 | 0 | 0 | 0 | 0 | 0 | 0 | 29,163 | 19,319 |
| 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 | 9,000 | 0 | 20,000 | 163 | 0 | 0 | 0 | 0 | 0 | 0 | 29,163 | 19,319 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: A-8 (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 |
| 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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 57,888 | 0.00% | 0 |
| 3 | 352.1 Franchises | 3,860 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | 5,030 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 4,824 | 6.30% | 304 |
| 8 | 360.2 Collection Sewers - Force | 1,973,633 | 6.30% | 124,339 |
| 9 | 361.2 Collection Sewers - Gravity | 675,785 | 6.30% | 42,574 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 316,822 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 27,682 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 12 | 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 | 14,326 | 1.44% (1) | 206 |
| 18 | 370.3 Receiving Wells | 918,916 | 6.09% (1) | 55,962 |
| 19 | 371.3 Pumping Equipment | 419,788 | 6.13% (1) | 25,733 |
| 20 | 389.3 Other Plant & Misc. Equipment | 86,370 | 6.30% | 5,441 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 70,313 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 258,587 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 2,519,102 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | (22,856) | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 112,260 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 985 | 0.00% | 0 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 3,650 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 37,218 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 23,001 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 61,226 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 35,322 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 331 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 12,820 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 11,626 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 14,683 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 6,662 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 2,995 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 5,638 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 61,748 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 3,003,787 | 5.57% | 167,217 |
| 43 | **SYSTEM PUMPING PLANT** | 1,439,400 | 6.07% | 87,342 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 2,938,391 | 0.00% | 0 |
| 45 | **GENERAL PLANT** | 215,173 | 0.00% | 0 |
| 46 | **TOTAL PLANT IN SERVICE** | 7,658,498 | 3.32% | 254,559 |
| 47 | **LAND & LAND RIGHTS** | 78,993 | 0.00% | 0 |
| 48 | **TOTAL PIS LESS LAND** | 7,579,505 | 3.36% | 254,559 |

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

*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 | 254,559 | 0 | 254,559 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | (103,302) | 0 | (103,302) | A-10 (S) |
| 4 | CIAC | (11,153) | 0 | (11,153) | A-12 (S) |
| 5 | Accumulated Amort. of CIAC | 1,152 | 0 | 1,152 | A-14 (S) |
| 6 | Advances for Construction | 0 | 0 | 0 | A-16 (S) |
| 7 | Other | (5,654) | 0 | (5,654) | A-20 (S) |
| 8 | **TOTAL SEWER NON-USED & USEFUL** | 135,602 | 0 | 135,602 | |



Note: May not cross foot due to rounding.

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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** | | 1,695,072 |
| 10 | Utility Adjustment to ordered balance (1) | | (167,561) |
| 11 | 1992 Additions | | 157,146 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 157,146 |
| 15 | **12/31/92 Balance** | | 1,684,657 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 196,343 |
| 19 | 1993 Retirements | | 700 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 17,873 |
| 21 | 1993 Net Additions | | 213,516 |
| 22 | **12/31/93 Balance** | | 1,898,174 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 283,390 |
| 26 | 1994 Retirements | | 5,708 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 277,685 |
| 29 | **12/31/94 Balance** | | 2,175,859 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (586) |
| 32 | 1995 Additions | | 309,661 |
| 33 | 1995 Retirements | | 54,994 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 254,667 |
| 36 | **12/31/95 Balance** | | 2,429,940 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (4,123) |
| 39 | 1996 Additions | | 329,577 |
| 40 | 1996 Retirements | | 29,163 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 300,414 |
| 43 | **12/31/96 Balance** | | 2,726,131 |

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

8/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 4,341 | 1,447 | 5,788 | 0 | 5,788 | 5,064 | 0 | 5,064 |
| 3 | 352.1 Franchises | 1,069 | 97 | 1,166 | 0 | 1,166 | 1,118 | 0 | 1,118 |
| 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 | 6,963 | 151 | 7,114 | 0 | 7,114 | 7,038 | 0 | 7,038 |
| 8 | 360.2 Collection Sewers - Force | 861,179 | 65,722 | 926,901 | 0 | 926,901 | 894,040 | 0 | 894,040 |
| 9 | 361.2 Collection Sewers - Gravity | 239,269 | 6,002 | 245,271 | 0 | 245,271 | 239,847 | 0 | 239,847 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 79,635 | 8,332 | 87,967 | 0 | 87,967 | 83,801 | 0 | 83,801 |
| 12 | 364.2 Flow Measuring Devices | 14,421 | 5,536 | 19,957 | 0 | 19,957 | 17,189 | 0 | 17,189 |
| 13 | 365.2 Flow Measuring Installation | 2 | 0 | 2 | 0 | 2 | 2 | 0 | 2 |
| 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 | 1,859 | 448 | 2,307 | 0 | 2,307 | 2,083 | 0 | 2,083 |
| 18 | 370.3 Receiving Wells | 440,331 | 30,600 | 470,931 | 0 | 470,931 | 455,631 | 0 | 455,631 |
| 19 | 371.3 Pumping Equipment | 41,315 | 3,340 | 44,655 | 0 | 44,655 | 40,677 | 0 | 40,677 |
| 20 | 389.3 Other Plant & Misc. Equipment | 15,883 | 4,802 | 20,685 | 0 | 20,685 | 18,284 | 0 | 18,284 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 43,458 | 8,094 | 51,552 | 0 | 51,552 | 47,505 | 0 | 47,505 |
| 24 | 380.4 Treatment & Disposal | 617,135 | 140,062 | 757,197 | 0 | 757,197 | 687,166 | 0 | 687,166 |
| 25 | 381.4 Plant Sewers | (42,143) | (654) | (42,797) | 0 | (42,797) | (42,470) | 0 | (42,470) |
| 26 | 382.4 Outfall Sewer Lines | 3,833 | 3,738 | 7,571 | 0 | 7,571 | 5,702 | 0 | 5,702 |
| 27 | 389.4 Other Plant & Misc. Equipment | 255 | 55 | 310 | 0 | 310 | 282 | 0 | 282 |
| 28 | GENERAL PLANT | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 8,389 | 767 | 9,156 | 0 | 9,156 | 8,766 | 0 | 8,766 |
| 31 | 390.5 Office Furniture & Equipment | 10,601 | 1,534 | 12,135 | 0 | 12,135 | 11,368 | 0 | 11,368 |
| 32 | 390.51 Computer Equipment | 24,886 | 10,206 | 35,092 | 0 | 35,092 | 29,989 | 0 | 29,989 |
| 33 | 391.5 Transportation Equipment | 25,393 | 5,888 | 31,281 | 0 | 31,281 | 28,337 | 0 | 28,337 |
| 34 | 392.5 Stores Equipment | 112 | 18 | 130 | 0 | 130 | 121 | 0 | 121 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 6,487 | 801 | 7,288 | 0 | 7,288 | 6,887 | 0 | 6,887 |
| 36 | 394.5 Laboratory Equipment | 1,687 | 775 | 2,462 | 0 | 2,462 | 2,074 | 0 | 2,074 |
| 37 | 395.5 Power Operated Equipment | 11,784 | 1,223 | 13,007 | 0 | 13,007 | 12,396 | 0 | 12,396 |
| 38 | 396.5 Communication Equipment | 3,115 | 666 | 3,781 | 0 | 3,781 | 3,448 | 0 | 3,448 |
| 39 | 397.5 Miscellaneous Equipment | 753 | 200 | 953 | 0 | 953 | 853 | 0 | 853 |
| 40 | 398.5 Other Tangible Plant | 3,704 | 564 | 4,268 | 0 | 4,268 | 3,986 | 0 | 3,986 |
| 41 | INTANGIBLE PLANT | 5,410 | 1,544 | 6,954 | 0 | 6,954 | 6,182 | 0 | 6,182 |
| 42 | COLLECTION PLANT | 1,201,469 | 85,743 | 1,287,212 | 0 | 1,287,212 | 1,241,917 | 0 | 1,241,917 |
| 43 | SYSTEM PUMPING PLANT | 499,388 | 39,190 | 538,578 | 0 | 538,578 | 516,675 | 0 | 516,675 |
| 44 | TREATMENT AND DISPOSAL PLANT | 622,538 | 151,295 | 773,833 | 0 | 773,833 | 698,185 | 0 | 698,185 |
| 45 | GENERAL PLANT | 96,912 | 22,642 | 119,554 | 0 | 119,554 | 108,225 | 0 | 108,225 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 2,425,717 | 300,414 | 2,726,131 | 0 | 2,726,131 | 2,571,184 | 0 | 2,571,184 |



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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 4,341 | 4,462 | 4,583 | 4,704 | 4,825 | 4,946 | 5,062 | 5,183 | 5,304 | 5,425 | 5,546 | 5,667 | 5,788 | 1,447 | 5,064 |
| 3 | 352.1 Franchises | 1,059 | 1,077 | 1,095 | 1,093 | 1,101 | 1,109 | 1,118 | 1,126 | 1,134 | 1,142 | 1,150 | 1,158 | 1,166 | 97 | 1,118 |
| 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 | 6,963 | 6,976 | 6,989 | 7,002 | 7,015 | 7,028 | 7,036 | 7,049 | 7,062 | 7,075 | 7,088 | 7,101 | 7,114 | 151 | 7,038 |
| 8 | 360.2 Collection Sewers - Force | 861,179 | 866,656 | 872,133 | 877,610 | 883,087 | 888,564 | 894,039 | 899,516 | 904,993 | 910,470 | 915,947 | 921,424 | 926,901 | 65,722 | 894,040 |
| 9 | 361.2 Collection Sewers - Gravity | 239,269 | 240,519 | 241,769 | 234,019 | 235,269 | 236,519 | 237,771 | 239,021 | 240,271 | 241,521 | 242,771 | 244,021 | 245,271 | 6,002 | 239,847 |
| 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 | 79,635 | 80,329 | 81,023 | 81,717 | 82,411 | 83,105 | 83,803 | 84,497 | 85,191 | 85,885 | 86,579 | 87,273 | 87,967 | 8,332 | 83,801 |
| 12 | 364.2 Flow Measuring Devices | 14,421 | 14,882 | 15,343 | 15,804 | 16,265 | 16,726 | 17,191 | 17,652 | 18,113 | 18,574 | 19,035 | 19,496 | 19,957 | 5,536 | 17,189 |
| 13 | 365.2 Flow Measuring Installation | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 2 |
| 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 | 1,859 | 1,896 | 1,933 | 1,970 | 2,007 | 2,044 | 2,085 | 2,122 | 2,159 | 2,196 | 2,233 | 2,270 | 2,307 | 448 | 2,083 |
| 18 | 370.3 Receiving Wells | 440,331 | 442,881 | 445,431 | 447,981 | 450,531 | 453,081 | 455,631 | 458,181 | 460,731 | 463,281 | 465,831 | 468,381 | 470,931 | 30,600 | 455,631 |
| 19 | 371.3 Pumping Equipment | 41,315 | 43,260 | 45,205 | 47,150 | 49,095 | 31,040 | 32,985 | 34,930 | 36,875 | 38,820 | 40,765 | 42,710 | 44,655 | 3,340 | 40,677 |
| 20 | 389.3 Other Plant & Misc. Equipment | 15,883 | 16,283 | 16,683 | 17,083 | 17,483 | 17,883 | 18,285 | 18,685 | 19,085 | 19,485 | 19,885 | 20,285 | 20,685 | 4,802 | 18,284 |
| 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 | 43,458 | 44,133 | 44,808 | 45,483 | 46,158 | 46,833 | 47,502 | 48,177 | 48,852 | 49,527 | 50,202 | 50,877 | 51,552 | 8,094 | 47,505 |
| 24 | 380.4 Treatment & Disposal | 617,135 | 628,807 | 640,479 | 652,151 | 663,823 | 675,495 | 687,165 | 698,837 | 710,509 | 722,181 | 733,853 | 745,525 | 757,197 | 140,062 | 687,166 |
| 25 | 381.4 Plant Sewers | (42,143) | (42,198) | (42,253) | (42,308) | (42,363) | (42,418) | (42,467) | (42,522) | (42,577) | (42,632) | (42,687) | (42,742) | (42,797) | (654) | (42,470) |
| 26 | 382.4 Outfall Sewer Lines | 3,833 | 4,145 | 4,457 | 4,769 | 5,081 | 5,393 | 5,699 | 6,011 | 6,323 | 6,635 | 6,947 | 7,259 | 7,571 | 3,738 | 5,702 |
| 27 | 389.4 Other Plant & Misc. Equipment | 255 | 260 | 265 | 270 | 275 | 280 | 280 | 285 | 290 | 295 | 300 | 305 | 310 | 55 | 282 |
| 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 | 8,389 | 8,467 | 8,545 | 8,623 | 8,701 | 8,779 | 8,688 | 8,766 | 8,844 | 8,922 | 9,000 | 9,078 | 9,156 | 767 | 8,766 |
| 31 | 390.5 Office Furniture & Equipment | 10,601 | 10,729 | 10,857 | 10,985 | 11,113 | 11,241 | 11,367 | 11,495 | 11,623 | 11,751 | 11,879 | 12,007 | 12,135 | 1,534 | 11,368 |
| 32 | 390.51 Computer Equipment | 24,886 | 25,737 | 26,588 | 27,439 | 28,290 | 29,141 | 29,986 | 30,837 | 31,688 | 32,539 | 33,390 | 34,241 | 35,092 | 10,206 | 29,989 |
| 33 | 391.5 Transportation Equipment | 25,393 | 25,884 | 26,375 | 26,866 | 27,357 | 27,848 | 28,335 | 28,826 | 29,317 | 29,808 | 30,299 | 30,790 | 31,281 | 5,888 | 28,337 |
| 34 | 392.5 Stores Equipment | 112 | 114 | 116 | 118 | 120 | 122 | 118 | 120 | 122 | 124 | 126 | 128 | 130 | 18 | 121 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 6,487 | 6,554 | 6,621 | 6,688 | 6,755 | 6,822 | 6,886 | 6,953 | 7,020 | 7,087 | 7,154 | 7,221 | 7,288 | 801 | 6,887 |
| 36 | 394.5 Laboratory Equipment | 1,687 | 1,752 | 1,817 | 1,882 | 1,947 | 2,012 | 2,072 | 2,137 | 2,202 | 2,267 | 2,332 | 2,397 | 2,462 | 775 | 2,074 |
| 37 | 395.5 Power Operated Equipment | 11,784 | 11,886 | 11,988 | 12,090 | 12,192 | 12,294 | 12,395 | 12,497 | 12,599 | 12,701 | 12,803 | 12,905 | 13,007 | 1,223 | 12,396 |
| 38 | 396.5 Communication Equipment | 3,115 | 3,171 | 3,227 | 3,283 | 3,339 | 3,395 | 3,445 | 3,501 | 3,557 | 3,613 | 3,669 | 3,725 | 3,781 | 666 | 3,448 |
| 39 | 397.5 Miscellaneous Equipment | 753 | 770 | 787 | 804 | 821 | 838 | 851 | 868 | 885 | 902 | 919 | 936 | 953 | 200 | 853 |
| 40 | 398.5 Other Tangible Plant | 3,704 | 3,751 | 3,798 | 3,845 | 3,892 | 3,939 | 3,986 | 4,033 | 4,080 | 4,127 | 4,174 | 4,221 | 4,268 | 564 | 3,986 |
| 41 | INTANGIBLE PLANT | 5,410 | 5,539 | 5,668 | 5,797 | 5,926 | 6,055 | 6,180 | 6,309 | 6,438 | 6,567 | 6,696 | 6,825 | 6,954 | 1,544 | 6,182 |
| 42 | COLLECTION PLANT | 1,201,469 | 1,209,364 | 1,217,259 | 1,216,154 | 1,224,049 | 1,231,944 | 1,239,842 | 1,247,737 | 1,255,632 | 1,263,527 | 1,271,422 | 1,279,317 | 1,287,212 | 85,743 | 1,241,917 |
| 43 | SYSTEM PUMPING PLANT | 499,388 | 504,320 | 509,252 | 514,184 | 519,116 | 504,048 | 508,986 | 513,918 | 518,850 | 523,782 | 528,714 | 533,646 | 538,578 | 39,190 | 516,675 |
| 44 | TREATMENT AND DISPOSAL PLANT | 622,538 | 635,147 | 647,756 | 660,365 | 672,974 | 685,583 | 698,179 | 710,788 | 723,397 | 736,006 | 748,615 | 761,224 | 773,833 | 151,295 | 698,185 |
| 45 | GENERAL PLANT | 96,912 | 98,816 | 100,720 | 102,624 | 104,528 | 106,432 | 108,130 | 110,034 | 111,938 | 113,842 | 115,746 | 117,650 | 119,554 | 22,642 | 108,225 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 2,425,717 | 2,453,186 | 2,480,655 | 2,499,124 | 2,526,593 | 2,534,062 | 2,561,317 | 2,588,786 | 2,616,255 | 2,643,724 | 2,671,193 | 2,698,662 | 2,726,131 | 300,414 | 2,571,184 |

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 121 | 121 | 121 | 121 | 121 | 116 | 121 | 121 | 121 | 121 | 121 | 121 | 1,447 | 723 |
| 3 | 352.1 Franchises | 8 | 8 | 8 | 8 | 8 | 9 | 8 | 8 | 8 | 8 | 8 | 8 | 97 | 49 |
| 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 | 13 | 13 | 13 | 13 | 13 | 8 | 13 | 13 | 13 | 13 | 13 | 13 | 151 | 75 |
| 8 | 360.2 Collection Sewers - Force | 5,477 | 5,477 | 5,477 | 5,477 | 5,477 | 5,475 | 5,477 | 5,477 | 5,477 | 5,477 | 5,477 | 5,477 | 65,722 | 32,861 |
| 9 | 361.2 Collection Sewers - Gravity | 1,250 | 1,250 | (7,750) | 1,250 | 1,250 | 1,252 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 6,002 | 578 |
| 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 | 694 | 694 | 694 | 694 | 694 | 698 | 694 | 694 | 694 | 694 | 694 | 694 | 8,332 | 4,166 |
| 12 | 364.2 Flow Measuring Devices | 461 | 461 | 461 | 461 | 461 | 465 | 461 | 461 | 461 | 461 | 461 | 461 | 5,536 | 2,768 |
| 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 | 37 | 37 | 37 | 37 | 37 | 41 | 37 | 37 | 37 | 37 | 37 | 37 | 448 | 224 |
| 18 | 370.3 Receiving Wells | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 30,600 | 15,300 |
| 19 | 371.3 Pumping Equipment | 1,945 | 1,945 | 1,945 | 1,945 | (18,055) | 1,945 | 1,945 | 1,945 | 1,945 | 1,945 | 1,945 | 1,945 | 3,340 | (638) |
| 20 | 389.3 Other Plant & Misc. Equipment | 400 | 400 | 400 | 400 | 400 | 402 | 400 | 400 | 400 | 400 | 400 | 400 | 4,802 | 2,401 |
| 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 | 675 | 675 | 675 | 675 | 675 | 669 | 675 | 675 | 675 | 675 | 675 | 675 | 8,094 | 4,047 |
| 24 | 380.4 Treatment & Disposal | 11,672 | 11,672 | 11,672 | 11,672 | 11,672 | 11,670 | 11,672 | 11,672 | 11,672 | 11,672 | 11,672 | 11,672 | 140,062 | 70,031 |
| 25 | 381.4 Plant Sewers | (55) | (55) | (55) | (55) | (55) | (49) | (55) | (55) | (55) | (55) | (55) | (55) | (654) | (327) |
| 26 | 382.4 Outfall Sewer Lines | 312 | 312 | 312 | 312 | 312 | 306 | 312 | 312 | 312 | 312 | 312 | 312 | 3,738 | 1,869 |
| 27 | 389.4 Other Plant & Misc. Equipment | 5 | 5 | 5 | 5 | 5 | 0 | 5 | 5 | 5 | 5 | 5 | 5 | 55 | 27 |
| 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 | 78 | 78 | 78 | 78 | 78 | (91) | 78 | 78 | 78 | 78 | 78 | 78 | 767 | 377 |
| 31 | 390.5 Office Furniture & Equipment | 128 | 128 | 128 | 128 | 128 | 126 | 128 | 128 | 128 | 128 | 128 | 128 | 1,534 | 767 |
| 32 | 390.51 Computer Equipment | 851 | 851 | 851 | 851 | 851 | 845 | 851 | 851 | 851 | 851 | 851 | 851 | 10,206 | 5,103 |
| 33 | 391.5 Transportation Equipment | 491 | 491 | 491 | 491 | 491 | 487 | 491 | 491 | 491 | 491 | 491 | 491 | 5,888 | 2,944 |
| 34 | 392.5 Stores Equipment | 2 | 2 | 2 | 2 | 2 | (4) | 2 | 2 | 2 | 2 | 2 | 2 | 18 | 9 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 67 | 67 | 67 | 67 | 67 | 64 | 67 | 67 | 67 | 67 | 67 | 67 | 801 | 400 |
| 36 | 394.5 Laboratory Equipment | 65 | 65 | 65 | 65 | 65 | 60 | 65 | 65 | 65 | 65 | 65 | 65 | 775 | 387 |
| 37 | 395.5 Power Operated Equipment | 102 | 102 | 102 | 102 | 102 | 101 | 102 | 102 | 102 | 102 | 102 | 102 | 1,223 | 611 |
| 38 | 396.5 Communication Equipment | 56 | 56 | 56 | 56 | 56 | 50 | 56 | 56 | 56 | 56 | 56 | 56 | 666 | 333 |
| 39 | 397.5 Miscellaneous Equipment | 17 | 17 | 17 | 17 | 17 | 13 | 17 | 17 | 17 | 17 | 17 | 17 | 200 | 100 |
| 40 | 398.5 Other Tangible Plant | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 564 | 282 |
| 41 | INTANGIBLE PLANT | 129 | 129 | 129 | 129 | 129 | 125 | 129 | 129 | 129 | 129 | 129 | 129 | 1,544 | 772 |
| 42 | COLLECTION PLANT | 7,895 | 7,895 | (1,105) | 7,895 | 7,895 | 7,898 | 7,895 | 7,895 | 7,895 | 7,895 | 7,895 | 7,895 | 85,743 | 40,448 |
| 43 | SYSTEM PUMPING PLANT | 4,932 | 4,932 | 4,932 | 4,932 | (15,068) | 4,938 | 4,932 | 4,932 | 4,932 | 4,932 | 4,932 | 4,932 | 39,190 | 17,287 |
| 44 | TREATMENT AND DISPOSAL PLANT | 12,609 | 12,609 | 12,609 | 12,609 | 12,609 | 12,596 | 12,609 | 12,609 | 12,609 | 12,609 | 12,609 | 12,609 | 151,295 | 75,647 |
| 45 | GENERAL PLANT | 1,904 | 1,904 | 1,904 | 1,904 | 1,904 | 1,698 | 1,904 | 1,904 | 1,904 | 1,904 | 1,904 | 1,904 | 22,642 | 11,313 |
| 46 | TOTAL NET ADDITIONS | 27,469 | 27,469 | 18,469 | 27,469 | 7,469 | 27,255 | 27,469 | 27,469 | 27,469 | 27,469 | 27,469 | 27,469 | 300,414 | 145,467 |

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 121 | 121 | 121 | 121 | 121 | 116 | 121 | 121 | 121 | 121 | 121 | 121 | 1,447 | 723 |
| 3 | 352.1 Franchises | 8 | 8 | 8 | 8 | 8 | 9 | 8 | 8 | 8 | 8 | 8 | 8 | 97 | 49 |
| 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 | 13 | 13 | 13 | 13 | 13 | 8 | 13 | 13 | 13 | 13 | 13 | 13 | 151 | 75 |
| 8 | 360.2 Collection Sewers - Force | 5,477 | 5,477 | 5,477 | 5,477 | 5,477 | 5,475 | 5,477 | 5,477 | 5,477 | 5,477 | 5,477 | 5,477 | 65,722 | 32,861 |
| 9 | 361.2 Collection Sewers - Gravity | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,252 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 15,002 | 7,501 |
| 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 | 694 | 694 | 694 | 694 | 694 | 698 | 694 | 694 | 694 | 694 | 694 | 694 | 8,332 | 4,166 |
| 12 | 364.2 Flow Measuring Devices | 461 | 461 | 461 | 461 | 461 | 465 | 461 | 461 | 461 | 461 | 461 | 461 | 5,536 | 2,768 |
| 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 | 37 | 37 | 37 | 37 | 37 | 41 | 37 | 37 | 37 | 37 | 37 | 37 | 448 | 224 |
| 18 | 370.3 Receiving Wells | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 30,600 | 15,300 |
| 19 | 371.3 Pumping Equipment | 1,945 | 1,945 | 1,945 | 1,945 | 1,945 | 1,945 | 1,945 | 1,945 | 1,945 | 1,945 | 1,945 | 1,945 | 23,340 | 11,670 |
| 20 | 389.3 Other Plant & Misc. Equipment | 400 | 400 | 400 | 400 | 400 | 402 | 400 | 400 | 400 | 400 | 400 | 400 | 4,802 | 2,401 |
| 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 | 675 | 675 | 675 | 675 | 675 | 669 | 675 | 675 | 675 | 675 | 675 | 675 | 8,094 | 4,047 |
| 24 | 380.4 Treatment & Disposal | 11,672 | 11,672 | 11,672 | 11,672 | 11,672 | 11,670 | 11,672 | 11,672 | 11,672 | 11,672 | 11,672 | 11,672 | 140,062 | 70,031 |
| 25 | 381.4 Plant Sewers | (55) | (55) | (55) | (55) | (55) | (49) | (55) | (55) | (55) | (55) | (55) | (55) | (654) | (327) |
| 26 | 382.4 Outfall Sewer Lines | 312 | 312 | 312 | 312 | 312 | 306 | 312 | 312 | 312 | 312 | 312 | 312 | 3,738 | 1,869 |
| 27 | 389.4 Other Plant & Misc. Equipment | 5 | 5 | 5 | 5 | 5 | 0 | 5 | 5 | 5 | 5 | 5 | 5 | 55 | 27 |
| 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 | 78 | 78 | 78 | 78 | 78 | 72 | 78 | 78 | 78 | 78 | 78 | 78 | 930 | 465 |
| 31 | 390.5 Office Furniture & Equipment | 128 | 128 | 128 | 128 | 128 | 126 | 128 | 128 | 128 | 128 | 128 | 128 | 1,534 | 767 |
| 32 | 390.51 Computer Equipment | 851 | 851 | 851 | 851 | 851 | 845 | 851 | 851 | 851 | 851 | 851 | 851 | 10,206 | 5,103 |
| 33 | 391.5 Transportation Equipment | 491 | 491 | 491 | 491 | 491 | 487 | 491 | 491 | 491 | 491 | 491 | 491 | 5,888 | 2,944 |
| 34 | 392.5 Stores Equipment | 2 | 2 | 2 | 2 | 2 | (4) | 2 | 2 | 2 | 2 | 2 | 2 | 18 | 9 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 67 | 67 | 67 | 67 | 67 | 64 | 67 | 67 | 67 | 67 | 67 | 67 | 801 | 400 |
| 36 | 394.5 Laboratory Equipment | 65 | 65 | 65 | 65 | 65 | 60 | 65 | 65 | 65 | 65 | 65 | 65 | 775 | 387 |
| 37 | 395.5 Power Operated Equipment | 102 | 102 | 102 | 102 | 102 | 101 | 102 | 102 | 102 | 102 | 102 | 102 | 1,223 | 611 |
| 38 | 396.5 Communication Equipment | 56 | 56 | 56 | 56 | 56 | 50 | 56 | 56 | 56 | 56 | 56 | 56 | 666 | 333 |
| 39 | 397.5 Miscellaneous Equipment | 17 | 17 | 17 | 17 | 17 | 13 | 17 | 17 | 17 | 17 | 17 | 17 | 200 | 100 |
| 40 | 398.5 Other Tangible Plant | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 564 | 282 |
| 41 | **INTANGIBLE PLANT** | 129 | 129 | 129 | 129 | 129 | 125 | 129 | 129 | 129 | 129 | 129 | 129 | 1,544 | 772 |
| 42 | **COLLECTION PLANT** | 7,895 | 7,895 | 7,895 | 7,895 | 7,895 | 7,898 | 7,895 | 7,895 | 7,895 | 7,895 | 7,895 | 7,895 | 94,743 | 47,371 |
| 43 | **SYSTEM PUMPING PLANT** | 4,932 | 4,932 | 4,932 | 4,932 | 4,932 | 4,938 | 4,932 | 4,932 | 4,932 | 4,932 | 4,932 | 4,932 | 59,190 | 29,595 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 12,609 | 12,609 | 12,609 | 12,609 | 12,609 | 12,596 | 12,609 | 12,609 | 12,609 | 12,609 | 12,609 | 12,609 | 151,295 | 75,647 |
| 45 | **GENERAL PLANT** | 1,904 | 1,904 | 1,904 | 1,904 | 1,904 | 1,861 | 1,904 | 1,904 | 1,904 | 1,904 | 1,904 | 1,904 | 22,805 | 11,401 |
| 46 | **TOTAL GROSS ADDITIONS** | 27,469 | 27,469 | 27,469 | 27,469 | 27,469 | 27,418 | 27,469 | 27,469 | 27,469 | 27,469 | 27,469 | 27,469 | 329,577 | 164,788 |

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 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 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 12,308 |
| 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 | 163 | 0 | 0 | 0 | 0 | 0 | 0 | 163 | 88 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,000 | 6,923 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 12,308 |
| 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 | 163 | 0 | 0 | 0 | 0 | 0 | 0 | 163 | 88 |
| 46 | **TOTAL RETIREMENTS** | 0 | 0 | 9,000 | 0 | 20,000 | 163 | 0 | 0 | 0 | 0 | 0 | 0 | 29,163 | 19,319 |

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |





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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 5,064 | 0.00% | 0 |
| 3 | 352.1 Franchises | 1,118 | 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 | 7,038 | 6.30% | 443 |
| 8 | 360.2 Collection Sewers - Force | 894,040 | 6.30% | 56,325 |
| 9 | 361.2 Collection Sewers - Gravity | 239,847 | 6.30% | 15,110 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 83,801 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 17,189 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 2 | 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 | 2,083 | 1.44% (1) | 30 |
| 18 | 370.3 Receiving Wells | 455,631 | 6.09% (1) | 27,748 |
| 19 | 371.3 Pumping Equipment | 40,677 | 6.13% (1) | 2,494 |
| 20 | 389.3 Other Plant & Misc. Equipment | 18,284 | 6.30% | 1,152 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 47,505 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 687,166 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | (42,470) | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 5,702 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 282 | 0.00% | 0 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 8,766 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 11,368 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 29,989 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 28,337 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 121 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 6,887 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 2,074 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 12,396 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 3,448 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 853 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 3,986 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 6,182 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 1,241,917 | 5.79% | 71,878 |
| 43 | **SYSTEM PUMPING PLANT** | 516,675 | 6.08% | 31,424 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 698,185 | 0.00% | 0 |
| 45 | **GENERAL PLANT** | 108,225 | 0.00% | 0 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 2,571,184 | 4.02% | 103,302 |

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. | Description | (1) | (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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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 | 2,511,823 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 97,121 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 97,121 |
| 15 | 12/31/92 Balance | 2,608,944 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 102,546 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 102,546 |
| 22 | 12/31/93 Balance | 2,711,490 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 129,407 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 129,407 |
| 29 | 12/31/94 Balance | 2,840,897 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 133,824 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 133,824 |
| 36 | 12/31/95 Balance | 2,974,721 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 129,888 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments - CIAC Gross-Up Refund | 9,480 |
| 42 | 1996 Net Additions | 139,368 |
| 43 | 12/31/96 Balance | 3,114,090 |

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

6/14/95 6:59 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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 102,079 | 83,688 | 185,767 | 9,480 | 195,247 | 143,923 | 9,480 | 153,403 | 0.00% | 0 |
| 2 | Line/Main Extensions | 2,593,852 | 0 | 2,593,852 | 0 | 2,593,852 | 2,593,852 | 0 | 2,593,852 | 0.00% | 0 |
| 3 | Contributed Lines | 165,418 | 0 | 165,418 | 0 | 165,418 | 165,418 | 0 | 165,418 | 5.57% | 9,214 |
| 4 | Cont. Prpty Other than Lines | 31,950 | 0 | 31,950 | 0 | 31,950 | 31,950 | 0 | 31,950 | 6.07% | 1,939 |
| 5 | Service Installation Fees | 81,422 | 46,200 | 127,622 | 0 | 127,622 | 104,522 | 0 | 104,522 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 2,974,721 | 129,888 | 3,104,609 | 9,480 | 3,114,090 | 3,039,665 | 9,480 | 3,049,145 | 0.37% | 11,153 |
| 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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 102,079 | 109,053 | 116,027 | 123,001 | 129,975 | 136,949 | 143,923 | 150,897 | 157,871 | 164,845 | 171,819 | 178,793 | 185,767 | 83,688 | 143,923 |
| 2 | Line/Main Extensions | 2,593,852 | 2,593,852 | 2,593,852 | 2,593,852 | 2,593,852 | 2,593,852 | 2,593,852 | 2,593,852 | 2,593,852 | 2,593,852 | 2,593,852 | 2,593,852 | 2,593,852 | 0 | 2,593,852 |
| 3 | Contributed Lines | 165,418 | 165,418 | 165,418 | 165,418 | 165,418 | 165,418 | 165,418 | 165,418 | 165,418 | 165,418 | 165,418 | 165,418 | 165,418 | 0 | 165,418 |
| 4 | Cont. Prpty Other than Lines | 31,950 | 31,950 | 31,950 | 31,950 | 31,950 | 31,950 | 31,950 | 31,950 | 31,950 | 31,950 | 31,950 | 31,950 | 31,950 | 0 | 31,950 |
| 5 | Service Installation Fees | 81,422 | 85,272 | 89,122 | 92,972 | 96,822 | 100,672 | 104,522 | 108,372 | 112,222 | 116,072 | 119,922 | 123,772 | 127,622 | 46,200 | 104,522 |
| 6 | **TOTAL SEWER CIAC** | 2,974,721 | 2,985,545 | 2,996,369 | 3,007,193 | 3,018,017 | 3,028,841 | 3,039,665 | 3,050,489 | 3,061,313 | 3,072,137 | 3,082,961 | 3,093,785 | 3,104,609 | 129,888 | 3,039,665 |

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 83,688 | 41,844 |
| 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 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 46,200 | 23,100 |
| 6 | TOTAL | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 129,888 | 64,944 |

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 6,974 | 83,688 | 41,844 |
| 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 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 3,850 | 46,200 | 23,100 |
| 6 | TOTAL | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 10,824 | 129,888 | 64,944 |

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 9,480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,480 | 9,480 |
| 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 | 9,480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,480 | 9,480 |
| 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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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** | 509,385 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 64,010 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 64,010 |
| 15 | **12/31/92 Balance** | 573,395 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 73,809 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 73,809 |
| 22 | **12/31/93 Balance** | 647,204 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 93,127 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 93,127 |
| 29 | **12/31/94 Balance** | 740,331 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 99,855 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 99,855 |
| 36 | **12/31/95 Balance** | 840,186 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 106,766 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 106,766 |
| 43 | **12/31/96 Balance** | 946,952 |

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

6/14/95 7:10 PM A13S2.XLS

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 201,282 | 8,314 | 209,596 | 0 | 209,596 | 205,439 | 0 | 205,439 | 0.00% | 0 |
| 2 | Line/Main Extensions | 619,885 | 88,710 | 708,595 | 0 | 708,595 | 664,240 | 0 | 664,240 | 0.00% | 0 |
| 3 | Contributed Lines | 13,094 | 5,657 | 18,751 | 0 | 18,751 | 15,923 | 0 | 15,923 | 5.79% | 922 |
| 4 | Cont. Prpty Other than Lines | 3,114 | 1,336 | 4,450 | 0 | 4,450 | 3,782 | 0 | 3,782 | 6.08% | 230 |
| 5 | Service Installation Fees | 2,810 | 2,749 | 5,559 | 0 | 5,559 | 4,185 | 0 | 4,185 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 840,185 | 106,766 | 946,951 | 0 | 946,951 | 893,569 | 0 | 893,569 | 0.13% | 1,152 |

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 201,282 | 201,975 | 202,668 | 203,361 | 204,054 | 204,747 | 205,438 | 206,131 | 206,824 | 207,517 | 208,210 | 208,903 | 209,596 | 8,314 | 205,439 |
| 2 | Line/Main Extensions | 619,885 | 627,278 | 634,671 | 642,064 | 649,457 | 656,850 | 664,237 | 671,630 | 679,023 | 686,416 | 693,809 | 701,202 | 708,595 | 88,710 | 664,240 |
| 3 | Contributed Lines | 13,094 | 13,565 | 14,036 | 14,507 | 14,978 | 15,449 | 15,925 | 16,396 | 16,867 | 17,338 | 17,809 | 18,280 | 18,751 | 5,657 | 15,923 |
| 4 | Cont. Prpty Other than Lines | 3,114 | 3,225 | 3,336 | 3,447 | 3,558 | 3,669 | 3,784 | 3,895 | 4,006 | 4,117 | 4,228 | 4,339 | 4,450 | 1,336 | 3,782 |
| 5 | Service Installation Fees | 2,810 | 3,039 | 3,268 | 3,497 | 3,726 | 3,955 | 4,185 | 4,414 | 4,643 | 4,872 | 5,101 | 5,330 | 5,559 | 2,749 | 4,185 |
| 6 | TOTAL | 840,185 | 849,082 | 857,979 | 866,876 | 875,773 | 884,670 | 893,569 | 902,466 | 911,363 | 920,260 | 929,157 | 938,054 | 946,951 | 106,766 | 893,569 |





Note: May not cross foot due to rounding.

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 693 | 693 | 693 | 693 | 693 | 691 | 693 | 693 | 693 | 693 | 693 | 693 | 8,314 | 4,157 |
| 2 | Line/Main Extensions | 7,393 | 7,393 | 7,393 | 7,393 | 7,393 | 7,387 | 7,393 | 7,393 | 7,393 | 7,393 | 7,393 | 7,393 | 88,710 | 44,355 |
| 3 | Contributed Lines | 471 | 471 | 471 | 471 | 471 | 476 | 471 | 471 | 471 | 471 | 471 | 471 | 5,657 | 2,829 |
| 4 | Cont. Prpty Other than Lines | 111 | 111 | 111 | 111 | 111 | 115 | 111 | 111 | 111 | 111 | 111 | 111 | 1,336 | 668 |
| 5 | Service Installation Fees | 229 | 229 | 229 | 229 | 229 | 230 | 229 | 229 | 229 | 229 | 229 | 229 | 2,749 | 1,375 |
| 6 | TOTAL | 8,897 | 8,897 | 8,897 | 8,897 | 8,897 | 8,899 | 8,897 | 8,897 | 8,897 | 8,897 | 8,897 | 8,897 | 106,766 | 53,384 |





Note: May not cross foot due to rounding.

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 693 | 693 | 693 | 693 | 693 | 691 | 693 | 693 | 693 | 693 | 693 | 693 | 8,314 | 4,157 |
| 2 | Line/Main Extensions | 7,393 | 7,393 | 7,393 | 7,393 | 7,393 | 7,387 | 7,393 | 7,393 | 7,393 | 7,393 | 7,393 | 7,393 | 88,710 | 44,355 |
| 3 | Contributed Lines | 471 | 471 | 471 | 471 | 471 | 476 | 471 | 471 | 471 | 471 | 471 | 471 | 5,657 | 2,829 |
| 4 | Cont. Prpty Other than Lines | 111 | 111 | 111 | 111 | 111 | 115 | 111 | 111 | 111 | 111 | 111 | 111 | 1,336 | 668 |
| 5 | Service Installation Fees | 229 | 229 | 229 | 229 | 229 | 230 | 229 | 229 | 229 | 229 | 229 | 229 | 2,749 | 1,375 |
| 6 | TOTAL | 8,897 | 8,897 | 8,897 | 8,897 | 8,897 | 8,899 | 8,897 | 8,897 | 8,897 | 8,897 | 8,897 | 8,897 | 106,766 | 53,384 |





Note: May not cross foot due to rounding.

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

| (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 Adjustments | 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 | | | | | |

6/14/95 7:19 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 | 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 |
|---|---|---|---|---|---|---|
| Ponsona 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 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 | 16128 | 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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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.

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 |



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 | 12,833 | 12,833 | 12,833 | 12,833 | 12,833 | 12,833 | 12,833 | 12,833 | 12,833 | 12,833 | 12,833 | 12,833 | 12,833 | 12,833 |
| 3 | | | | | | | | | | | | | | | |
| 4 | TOTAL CASH | 912,833 | 912,833 | 912,833 | 912,833 | 912,833 | 912,833 | 912,833 | 912,833 | 912,833 | 912,833 | 912,833 | 912,833 | 912,833 | 912,833 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,613,813 | 4,474,196 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,965 | 4,548,529 | 4,458,554 | 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) | (407,348) | (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 | 479,296 | 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 | 178,968 | 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 | 128,519 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,913 | 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 | 2,087,177 | 2,253,562 |
| 17 | Other Deferred Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,781 | 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 | 16,182,648 | 15,894,304 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 782,268 | 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 | 38,706 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,781 |
| 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 | 7,348,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,903 |
| 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 | 1,829,788 | 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 | 58,579 | 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 | 5,836,200 | 4,570,486 | 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 | 372,875,675 | 373,750,421 | 375,355,869 | 377,280,346 | 382,356,286 | 333,572,216 |
| 3 | Construction In Process | 6,725,170 | 3,841,935 | 3,591,538 | 2,307,534 | 1,128,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,858,547 | 12,701,050 | 12,782,848 | 12,240,842 | 8,810,298 | 7,027,998 |
| 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) | (98,053,636) | (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 | 1,350,038 | 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 | 86,861 | 86,861 | 86,861 | 86,861 | 86,861 | 86,861 | 86,861 | 86,861 | 86,861 | 86,861 | 86,861 | 86,861 | 86,861 | 86,861 |
| 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 | 6,098,028 | 7,856,940 | 6,114,057 | 4,507,685 | 3,985,661 |
| 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 | 4,551,868 | 4,561,516 | 4,485,729 | 4,396,985 | 4,548,529 | 4,456,554 | 4,836,059 | 4,818,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 361,585 | 361,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,328 | 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 | 566,867 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,867 | 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 | 62,820 | 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 | 82,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | TOTAL CURRENT ASSETS | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,786 | 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 | 2,358,949 | 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 | 6,230,833 | 5,258,861 | 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 | 4,918,662 |
| 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 | 30,784,806 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,095 | 326,861,758 | 325,798,358 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,857,980 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cr d 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 | 13,180,458 | 9,869,361 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,296,863 | 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 | 82,821,766 |
| 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 | 97,866,573 | 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 | 122,062,823 | 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 | 194,197,428 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,508 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,482 | 1,810,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,736,000 | 1,486,000 | 1,488,000 | 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 | 2,053,864 | 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) | (804,499) | (404,237) | (203,975) | (426,361) |
| 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 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,884 | 1,843,027 | 427,232 | (267,470) | 307,861 | 581,849 | 1,157,315 | 1,736,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 58,361 | 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 | 1,764,581 | 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

| 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 | 7,328,937 | 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 | 2,888,076 | 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 | 2,589,125 | 2,589,125 | 2,589,125 | 2,589,125 | 2,589,125 | 2,589,125 | 2,589,125 | 2,589,125 | 2,589,125 | 2,589,125 | 2,589,125 | 2,589,125 | 2,589,125 | 2,589,125 |
| 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 | 112,987,823 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,867 | 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 | 21,157,236 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,639,591 | 119,176,525 | 119,366,137 | 119,516,274 | 119,727,866 | 119,942,799 | 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 | 309,214,085 | 326,661,758 | 325,798,359 | 324,969,225 | 326,694,580 | 328,061,472 | 341,101,967 | 340,921,505 | 338,725,585 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,922 | 333,207,923 |





Note: May not foot due to rounding.

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 126,814 | |
| 1 | Dated 3/22/93 | (374,942) | | Dated 3/22/93 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | (374,942) | | 12/31/91 Adjusted Balance | 126,814 | |
| 4 | | | | 1992 Amortization Expense | 9,374 | |
| 5 | 12/31/92 Balance | (374,942) | | 12/31/92 BALANCE | 136,188 | |
| 6 | | | | 1993 Amortization Expense | 9,374 | |
| 7 | 12/31/93 Balance | (374,942) | | 12/31/93 BALANCE | 145,562 | |
| 8 | | | | 1994 Amortization Expense | 9,374 | |
| 9 | 12/31/94 Balance | (374,942) | | 12/31/94 BALANCE | 154,936 | |
| 10 | | | | 1995 Amortization Expense | 9,374 | |
| 11 | 12/31/95 Balance | (374,942) | | 12/31/95 BALANCE | 164,310 | |
| 12 | | | | 1996 Amortization Expense | 9,374 | |
| 13 | **12/31/96 Balance** | (374,942) | (374,942) | **12/31/96 BALANCE** | 173,684 | 168,997 |

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 | (374,942) | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % | 3.32% | A-6 (S) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | (12,448) | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 168,997 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Amortization - % | 4.02% | A-10 (S) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 6,794 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | (5,654) | | A-7 (S) |



Note: May not cross foot due to rounding

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

**Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) MONTHLY AMORTIZATION | (4) 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 |



6/14/95 7:21 PM A21S.XLS

Note: May not cross foot due to rounding.

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

**Company: SSU / Nassau / Amelia 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 [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 | 1,236,599 | 0 | 1,236,599 | 394,959 | 1,631,558 | 31.94% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 1,236,599 | 0 | 1,236,599 | 394,959 | 1,631,558 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 460,653 | 15,867 | 476,520 | 0 | 476,520 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 214,497 | 0 | 214,497 | 0 | 214,497 | | B-14(S) |
| 8 | Amortization | (9,127) | 0 | (9,127) | 0 | (9,127) | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 147,851 | (1,812) | 146,039 | 17,773 (A) | 163,812 | | B-15(S),B-2(S) |
| 10 | Provision for Income Taxes | 88,987 | (26,694) | 62,293 | 145,499 (B) | 207,792 | | B-17(S),B-2(S) |
| 11 | Total Operating Expenses | 902,862 | (12,639) | 890,224 | 163,272 | 1,053,496 | | |
| 12 | **NET OPERATING INCOME** | 333,737 | 12,639 | 346,375 | 231,687 | 578,062 | | |
| 13 | **RATE BASE** | 2,975,784 | (9,480) | 2,966,304 | | 2,966,304 | | A-2(S) |
| 14 | **RATE OF RETURN** | 11.22% | | 11.68% | | 19.49% | | 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 / Nassau / Amelia 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 [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 | 1,236,599 | 0 | 1,236,599 | (68,770) | 1,167,829 | (5.56%) | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 1,236,599 | 0 | 1,238,599 | (68,770) | 1,167,829 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 460,653 | 15,867 | 476,520 | 0 | 476,520 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 214,497 | 0 | 214,497 | 0 | 214,497 | | B-14(S) |
| 8 | Amortization | (9,127) | 0 | (9,127) | 0 | (9,127) | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 147,851 | (1,812) | 146,039 | (3,095) (A) | 142,944 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | 88,987 | (26,694) | 62,293 | (25,334) (B) | 36,959 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 902,862 | (12,639) | 890,224 | (28,429) | 861,795 | | |
| 12 | **NET OPERATING INCOME** | 333,737 | 12,639 | 346,375 | (40,341) | 306,035 | | |
| 13 | **RATE BASE** | 2,975,784 | (9,480) | 2,966,304 | | 2,966,304 | | A-2(S) |
| 14 | **RATE OF RETURN** | 11.22% | | 11.68% | | 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 / Nassau / Amelia 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 [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% | 35.13% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 19.49% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 2,966,304 | 2,966,304 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 306,034 | 578,062 | | |
| 7 | Adjusted Income Under Present Rates | 346,375 | 346,375 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | (40,341) | 231,687 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | (65,675) | 377,186 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | (68,770) | 394,959 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | (65,675) | 377,186 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | (25,334) | 145,499 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | (3,095) | 17,773 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | (40,341) | 231,687 | | 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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 3,622 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 2,529 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 1,322 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 8,395 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 15,867 | |
| 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. | $ 813 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (2,625) | |
| 43 | | | |
| 44 | | (1,812) | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (26,694) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (26,694) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | (12,639) | |
| 53 | | | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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)

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | | 1996 Revenues (Present) | | |
| Line No. | Account No. and Description | Per Books | Adjustments | 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 | 454,714 | 0 | 454,714 |
| 9 | 522.2 Measured - Commercial | 781,885 | 0 | 781,885 |
| 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 | 1,236,599 | 0 | 1,236,599 |
| 14 | **OTHER SEWER SALES:** | | | |
| 15 | 523 Other Sales - Public Authorities | 0 | 0 | |
| 16 | 524 Revenue from Other Systems | 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** | 1,236,599 | 0 | 1,236,599 |
| 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** | 1,236,599 | 0 | 1,236,599 |



Note: May not cross foot due to rounding.

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 176,174 | 10,160 | 186,334 | 128,460 | 6,121 | 134,581 | 13,163 | 1,362 | 14,525 | 34,551 | 2,677 | 37,228 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 44,026 | 441 | 44,467 | 32,102 | 0 | 32,102 | 3,289 | 184 | 3,473 | 8,634 | 258 | 8,892 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 24,200 | 0 | 24,200 | 24,200 | 0 | 24,200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 91,724 | 79 | 91,803 | 91,100 | 0 | 91,100 | 43 | 0 | 43 | 581 | 79 | 660 |
| 7 | 716 Fuel for Power Production | 551 | 0 | 551 | 551 | 0 | 551 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 8,014 | 0 | 8,014 | 8,014 | 0 | 8,014 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 55,176 | 413 | 55,588 | 52,893 | 0 | 52,893 | 700 | 73 | 773 | 1,583 | 340 | 1,923 |
| 10 | 731 Contractual Services - Eng. | 265 | 0 | 265 | 0 | 0 | 0 | 0 | 0 | 0 | 265 | 0 | 265 |
| 11 | 732 Contractual Services - Acct. | 1,407 | 0 | 1,407 | 0 | 0 | 0 | 0 | 0 | 0 | 1,407 | 0 | 1,407 |
| 12 | 733 Contractual Services - Legal | 848 | 0 | 848 | 0 | 0 | 0 | 0 | 0 | 0 | 848 | 0 | 848 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 17,044 | 2,267 | 19,311 | 14,857 | 1,247 | 16,104 | 0 | 0 | 0 | 2,187 | 1,020 | 3,207 |
| 15 | 741 Rental of Real Building/Real Property | 1,258 | 197 | 1,455 | 0 | 0 | 0 | 0 | 0 | 0 | 1,258 | 197 | 1,455 |
| 16 | 742 Rental of Equipment | 58 | 34 | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 58 | 34 | 92 |
| 17 | 750 Transportation Expense | 2,798 | 92 | 2,890 | 1,688 | 0 | 1,688 | 495 | 62 | 557 | 815 | 30 | 846 |
| 18 | 756 Insurance - Vehicle | 965 | 0 | 965 | 0 | 0 | 0 | 0 | 0 | 0 | 965 | 0 | 965 |
| 19 | 757 Insurance - General Liability | 1,983 | 412 | 2,394 | 0 | 0 | 0 | 0 | 0 | 0 | 1,983 | 412 | 2,394 |
| 20 | 758 Insurance - Workman's Comp | 3,013 | 20 | 3,032 | 2,197 | 0 | 2,197 | 225 | 13 | 238 | 591 | 7 | 598 |
| 21 | 759 Insurance - Other | 197 | 0 | 197 | 0 | 0 | 0 | 0 | 0 | 0 | 197 | 0 | 197 |
| 22 | 760 Advertising Expense | 215 | 194 | 408 | 0 | 0 | 0 | 0 | 0 | 0 | 215 | 194 | 408 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 5,824 | 0 | 5,824 | 0 | 0 | 0 | 0 | 0 | 0 | 5,824 | 0 | 5,824 |
| 24 | 767 Reg. Comm. Exp. - Other | 468 | 0 | 468 | 0 | 0 | 0 | 0 | 0 | 0 | 468 | 0 | 468 |
| 25 | 770 Bad Debt Expense | 1,723 | 186 | 1,909 | 0 | 0 | 0 | 1,723 | 186 | 1,909 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 22,725 | 1,373 | 24,098 | 8,642 | 0 | 8,642 | 4,321 | 250 | 4,570 | 9,762 | 1,124 | 10,886 |
| 27 | TOTAL SEWER O & M EXPENSES | 460,653 | 15,867 | 476,520 | 364,703 | 7,368 | 372,071 | 23,959 | 2,129 | 26,088 | 71,991 | 6,370 | 78,361 |

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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: Kimbell
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 | 14,805 | 13,155 | 15,263 | 14,653 | 14,930 | 14,536 | 15,043 | 14,909 | 14,557 | 15,013 | 14,557 | 14,952 | 176,174 | 10,160 | 186,334 |
| 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) | 3,650 | 3,267 | 3,814 | 3,662 | 3,731 | 3,633 | 3,759 | 3,726 | 3,638 | 3,752 | 3,638 | 3,737 | 44,026 | 441 | 44,467 |
| 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 | 2,018 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 24,200 | 0 | 24,200 |
| 6 | 715.1-.8 Purchased Power | 7,650 | 7,640 | 7,644 | 7,644 | 7,644 | 7,643 | 7,643 | 7,643 | 7,643 | 7,644 | 7,642 | 7,643 | 91,724 | 79 | 91,803 |
| 7 | 716.1-.8 Fuel for Power Production | 0 | 551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 551 | 0 | 551 |
| 8 | 718.1-.8 Chemicals | 386 | 379 | 1,312 | 379 | 379 | 1,174 | 379 | 379 | 1,312 | 379 | 379 | 1,174 | 8,014 | 0 | 8,014 |
| 9 | 720.1-.8 Materials & Supplies | 4,245 | 5,622 | 4,327 | 4,728 | 5,030 | 4,303 | 4,222 | 4,814 | 4,417 | 4,220 | 5,030 | 4,217 | 55,176 | 413 | 55,588 |
| 10 | 731.1-.8 Contractual Services - Eng. | 22 | 21 | 23 | 23 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 265 | 0 | 265 |
| 11 | 732.1-.8 Contractual Services - Acct. | 116 | 111 | 121 | 120 | 118 | 117 | 118 | 118 | 117 | 119 | 115 | 117 | 1,407 | 0 | 1,407 |
| 12 | 733.1-.8 Contractual Services - Legal | 70 | 67 | 73 | 72 | 71 | 71 | 71 | 71 | 70 | 72 | 69 | 70 | 848 | 0 | 848 |
| 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 | 532 | 2,613 | 948 | 517 | 2,623 | 867 | 1,439 | 2,621 | 869 | 516 | 2,624 | 872 | 17,044 | 2,267 | 19,311 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 103 | 99 | 108 | 108 | 106 | 105 | 108 | 106 | 104 | 107 | 103 | 104 | 1,258 | 197 | 1,455 |
| 16 | 742.1-.8 Rental of Equipment | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 58 | 34 | 92 |
| 17 | 750.1-.8 Transportation Expense | 237 | 226 | 238 | 234 | 233 | 232 | 235 | 233 | 232 | 235 | 232 | 233 | 2,798 | 92 | 2,890 |
| 18 | 756.1-.8 Insurance - Vehicle | 79 | 76 | 83 | 82 | 81 | 80 | 81 | 81 | 80 | 82 | 79 | 80 | 965 | 0 | 965 |
| 19 | 757.1-.8 Insurance - General Liability | 163 | 156 | 170 | 169 | 167 | 165 | 166 | 167 | 164 | 168 | 162 | 165 | 1,983 | 412 | 2,394 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 250 | 225 | 261 | 251 | 255 | 249 | 257 | 255 | 249 | 257 | 249 | 256 | 3,013 | 20 | 3,032 |
| 21 | 759.1-.8 Insurance - Other | 16 | 16 | 17 | 17 | 17 | 16 | 17 | 17 | 16 | 17 | 16 | 16 | 197 | 0 | 197 |
| 22 | 760.1-.8 Advertising Expense | 18 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 215 | 194 | 408 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 479 | 459 | 499 | 498 | 490 | 484 | 489 | 489 | 483 | 494 | 478 | 483 | 5,824 | 0 | 5,824 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 38 | 37 | 40 | 40 | 39 | 39 | 39 | 39 | 39 | 40 | 38 | 39 | 468 | 0 | 468 |
| 25 | 770.1-.8 Bad Debt Expense | 144 | 131 | 146 | 145 | 145 | 143 | 147 | 146 | 142 | 147 | 142 | 145 | 1,723 | 186 | 1,908 |
| 26 | 775.1-.8 Miscellaneous Expenses | 1,965 | 1,797 | 1,992 | 1,897 | 1,880 | 1,862 | 1,919 | 1,873 | 1,870 | 1,907 | 1,872 | 1,880 | 22,725 | 1,373 | 24,098 |
| 27 | TOTAL SEWER O & M EXPENSES | 36,791 | 38,706 | 39,116 | 37,278 | 40,003 | 37,781 | 38,194 | 39,749 | 38,064 | 37,231 | 39,484 | 38,256 | 460,653 | 15,867 | 476,520 |

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 10,668 | 9,426 | 11,190 | 10,595 | 10,913 | 10,571 | 11,020 | 10,894 | 10,607 | 10,957 | 10,647 | 10,974 | 128,480 | 6,121 | 134,581 |
| 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) | 2,665 | 2,356 | 2,796 | 2,648 | 2,727 | 2,642 | 2,754 | 2,723 | 2,651 | 2,738 | 2,661 | 2,742 | 32,102 | 0 | 32,102 |
| 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 | 2,018 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 2,017 | 24,200 | 0 | 24,200 |
| 6 | 715.1-.6 Purchased Power | 7,599 | 7,591 | 7,591 | 7,591 | 7,591 | 7,591 | 7,591 | 7,591 | 7,591 | 7,591 | 7,591 | 7,591 | 91,100 | 0 | 91,100 |
| 7 | 716.1-.6 Fuel for Power Production | 0 | 551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 551 | 0 | 551 |
| 8 | 718.1-.6 Chemicals | 386 | 379 | 1,312 | 379 | 379 | 1,174 | 379 | 379 | 1,312 | 379 | 379 | 1,174 | 8,014 | 0 | 8,014 |
| 9 | 720.1-.6 Materials & Supplies | 4,057 | 5,444 | 4,132 | 4,534 | 4,836 | 4,113 | 4,030 | 4,622 | 4,229 | 4,026 | 4,843 | 4,027 | 52,893 | 0 | 52,893 |
| 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 | 353 | 2,440 | 761 | 330 | 2,439 | 685 | 1,256 | 2,437 | 688 | 333 | 2,445 | 691 | 14,857 | 1,247 | 16,104 |
| 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 | 145 | 140 | 143 | 140 | 140 | 139 | 141 | 139 | 140 | 140 | 140 | 140 | 1,688 | 0 | 1,688 |
| 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) | 182 | 161 | 191 | 181 | 187 | 181 | 188 | 186 | 181 | 187 | 182 | 188 | 2,197 | 0 | 2,197 |
| 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 | 802 | 698 | 790 | 700 | 694 | 692 | 731 | 688 | 704 | 710 | 718 | 715 | 8,642 | 0 | 8,642 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 28,873 | 31,201 | 30,922 | 29,115 | 31,924 | 29,905 | 30,107 | 31,677 | 30,120 | 29,078 | 31,622 | 30,259 | 364,703 | 7,368 | 372,071 |

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. | 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 | 1,100 | 1,004 | 1,113 | 1,105 | 1,108 | 1,093 | 1,124 | 1,112 | 1,084 | 1,125 | 1,086 | 1,110 | 13,163 | 1,362 | 14,525 |
| 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) | 275 | 251 | 278 | 276 | 277 | 273 | 281 | 278 | 271 | 281 | 271 | 277 | 3,289 | 184 | 3,473 |
| 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 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 43 | 0 | 43 |
| 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 | 58 | 53 | 59 | 59 | 59 | 58 | 60 | 59 | 58 | 60 | 58 | 59 | 700 | 73 | 773 |
| 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 | 41 | 38 | 42 | 42 | 42 | 41 | 42 | 42 | 41 | 42 | 41 | 42 | 495 | 62 | 557 |
| 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) | 19 | 17 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 225 | 13 | 238 |
| 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 | 144 | 131 | 146 | 145 | 145 | 143 | 147 | 146 | 142 | 147 | 142 | 145 | 1,723 | 186 | 1,909 |
| 26 | 775.7 | Miscellaneous Expenses | 361 | 329 | 366 | 363 | 364 | 359 | 369 | 365 | 356 | 369 | 356 | 364 | 4,321 | 250 | 4,570 |
| 27 | TOTAL SEWER ALLOCATED CUST ACCTS EXP. | | 2,001 | 1,827 | 2,027 | 2,011 | 2,017 | 1,990 | 2,046 | 2,024 | 1,972 | 2,049 | 1,976 | 2,020 | 23,959 | 2,129 | 26,088 |

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 2,840 | 2,725 | 2,960 | 2,953 | 2,909 | 2,873 | 2,900 | 2,903 | 2,866 | 2,930 | 2,825 | 2,866 | 34,551 | 2,677 | 37,228 |
| 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) | 710 | 681 | 740 | 738 | 727 | 718 | 725 | 725 | 716 | 732 | 706 | 717 | 8,634 | 258 | 8,892 |
| 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 | 48 | 46 | 50 | 50 | 49 | 48 | 49 | 49 | 48 | 49 | 48 | 48 | 581 | 79 | 660 |
| 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 | 130 | 125 | 136 | 135 | 133 | 132 | 133 | 133 | 131 | 134 | 129 | 131 | 1,583 | 340 | 1,923 |
| 10 | 731.8 Contractual Services - Eng. | 22 | 21 | 23 | 23 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 265 | 0 | 265 |
| 11 | 732.8 Contractual Services - Acct. | 116 | 111 | 121 | 120 | 118 | 117 | 118 | 118 | 117 | 119 | 115 | 117 | 1,407 | 0 | 1,407 |
| 12 | 733.8 Contractual Services - Legal | 70 | 67 | 73 | 72 | 71 | 71 | 71 | 71 | 70 | 72 | 69 | 70 | 848 | 0 | 848 |
| 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 | 180 | 172 | 187 | 187 | 184 | 182 | 184 | 184 | 181 | 185 | 179 | 182 | 2,187 | 1,020 | 3,207 |
| 15 | 741.8 Rental of Real Building/Real Property | 103 | 99 | 108 | 108 | 106 | 105 | 106 | 106 | 104 | 107 | 103 | 104 | 1,258 | 197 | 1,455 |
| 16 | 742.8 Rental of Equipment | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 58 | 34 | 92 |
| 17 | 750.8 Transportation Expense | 51 | 49 | 53 | 53 | 52 | 51 | 52 | 52 | 51 | 52 | 50 | 51 | 615 | 30 | 646 |
| 18 | 756.8 Insurance - Vehicle | 79 | 76 | 83 | 82 | 81 | 80 | 81 | 81 | 80 | 82 | 79 | 80 | 965 | 0 | 965 |
| 19 | 757.8 Insurance - General Liability | 163 | 156 | 170 | 169 | 167 | 165 | 166 | 167 | 164 | 168 | 162 | 165 | 1,983 | 412 | 2,394 |
| 20 | 758.8 Insurance - Workman's Comp (2) | 49 | 47 | 51 | 50 | 50 | 49 | 50 | 50 | 49 | 50 | 48 | 49 | 591 | 7 | 598 |
| 21 | 759.8 Insurance - Other | 16 | 16 | 17 | 17 | 17 | 16 | 17 | 17 | 16 | 17 | 16 | 16 | 197 | 0 | 197 |
| 22 | 760.8 Advertising Expense | 18 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 215 | 194 | 408 |
| 23 | 766.8 Reg. Comm. Exp. - Rate Case Amort. | 479 | 459 | 499 | 498 | 490 | 484 | 489 | 489 | 483 | 494 | 476 | 483 | 5,824 | 0 | 5,824 |
| 24 | 767.8 Reg. Comm. Exp. - Other | 38 | 37 | 40 | 40 | 39 | 39 | 39 | 39 | 39 | 40 | 38 | 39 | 468 | 0 | 468 |
| 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 | 802 | 770 | 836 | 834 | 822 | 812 | 819 | 820 | 810 | 826 | 796 | 810 | 9,782 | 1,124 | 10,886 |
| 27 | TOTAL SEWER ALLOCATED A & G EXPENSES | 5,916 | 5,678 | 6,167 | 6,153 | 6,061 | 5,966 | 6,041 | 6,049 | 5,972 | 6,104 | 5,886 | 5,976 | 71,991 | 6,370 | 78,361 |

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 171,081 | 10,042 | (4,949) | 176,174 | 0 | 1,163 | 602 | 0 | 0 | 8,395 | 10,160 | 186,334 |
| 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) | 42,485 | 1,541 | 0 | 44,026 | 0 | 291 | 150 | 0 | 0 | 0 | 441 | 44,457 |
| 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 | 23,737 | 463 | 0 | 24,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,200 |
| 6 | 715.1-.8 | Purchased Power | 91,789 | 0 | (65) | 91,724 | 0 | 79 | 0 | 0 | 0 | 0 | 79 | 91,803 |
| 7 | 716.1-.8 | Fuel for Power Production | 540 | 11 | 0 | 551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 551 |
| 8 | 718.1-.8 | Chemicals | 7,861 | 153 | (0) | 8,014 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,014 |
| 9 | 720.1-.8 | Materials & Supplies | 54,353 | 1,060 | (237) | 55,176 | 0 | 142 | 196 | 75 | 0 | 0 | 413 | 55,588 |
| 10 | 731.1-.8 | Contractual Services - Eng. | 287 | 6 | (27) | 265 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 265 |
| 11 | 732.1-.8 | Contractual Services - Acct. | 1,523 | 30 | (146) | 1,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,407 |
| 12 | 733.1-.8 | Contractual Services - Legal | 918 | 18 | (88) | 848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 848 |
| 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 | 16,940 | 330 | (227) | 17,044 | 0 | 362 | 658 | 1,247 | 0 | 0 | 2,267 | 19,311 |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 1,362 | 27 | (131) | 1,258 | 0 | 197 | 0 | 0 | 0 | 0 | 197 | 1,455 |
| 16 | 742.1-.8 | Rental of Equipment | 62 | 1 | (6) | 58 | 0 | 29 | 5 | 0 | 0 | 0 | 34 | 92 |
| 17 | 750.1-.8 | Transportation Expense | 2,858 | 56 | (115) | 2,798 | 0 | 92 | 0 | 0 | 0 | 0 | 92 | 2,890 |
| 18 | 756.1-.8 | Insurance - Vehicle | 1,044 | 20 | (100) | 965 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 965 |
| 19 | 757.1-.8 | Insurance - General Liability | 2,147 | 42 | (206) | 1,983 | 0 | 412 | 0 | 0 | 0 | 0 | 412 | 2,394 |
| 20 | 758.1-.8 | Insurance - Workman's Comp (2) | 3,061 | (48) | 0 | 3,013 | 0 | 20 | 0 | 0 | 0 | 0 | 20 | 3,032 |
| 21 | 759.1-.8 | Insurance - Other | 213 | 4 | (20) | 197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 197 |
| 22 | 760.1-.8 | Advertising Expense | 233 | 5 | (22) | 215 | 0 | 0 | 194 | 0 | 0 | 0 | 194 | 408 |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 3,854 | 0 | 1,970 | 5,824 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,824 |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 521 | 0 | (54) | 468 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 468 |
| 25 | 770.1-.8 | Bad Debt Expense | 1,865 | 36 | (179) | 1,723 | 0 | 186 | 0 | 0 | 0 | 0 | 186 | 1,909 |
| 26 | 775.1-.8 | Miscellaneous Expenses | 23,723 | 463 | (1,461) | 22,725 | 0 | 649 | 725 | 0 | 0 | 0 | 1,373 | 24,098 |
| 27 | TOTAL SEWER O & M EXPENSES | | 452,457 | 14,259 | (6,062) | 460,653 | 0 | 3,622 | 2,529 | 1,322 | 0 | 8,395 | 15,867 | 476,520 |

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 121,338 | 7,123 | (0) | 128,460 | 0 | 0 | 0 | 0 | 0 | 6,121 | 6,121 | 134,581 |
| 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) | 30,133 | 1,970 | 0 | 32,102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32,102 |
| 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 | 23,737 | 463 | 0 | 24,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,200 |
| 6 | 715.1-.6 | Purchased Power | 91,100 | 0 | 0 | 91,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 91,100 |
| 7 | 716.1-.6 | Fuel for Power Production | 540 | 11 | 0 | 551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 551 |
| 8 | 718.1-.6 | Chemicals | 7,861 | 153 | (0) | 8,014 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,014 |
| 9 | 720.1-.6 | Materials & Supplies | 51,881 | 1,012 | 0 | 52,893 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 52,893 |
| 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 | 14,573 | 284 | 0 | 14,857 | 0 | 0 | 0 | 1,247 | 0 | 0 | 1,247 | 16,104 |
| 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 | 1,655 | 32 | 0 | 1,688 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,688 |
| 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) | 2,171 | 26 | 0 | 2,197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,197 |
| 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 | 8,477 | 165 | 0 | 8,642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,642 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | | 353,465 | 11,238 | 0 | 364,703 | 0 | 0 | 0 | 1,247 | 0 | 6,121 | 7,368 | 372,071 |

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 13,722 | 806 | (1,365) | 13,163 | 0 | 735 | 0 | 0 | 0 | 627 | 1,362 | 14,525 |
| 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) | 3,408 | (118) | 0 | 3,289 | 0 | 184 | 0 | 0 | 0 | 0 | 184 | 3,473 |
| 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 | 48 | 0 | (4) | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43 |
| 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 | 758 | 15 | (73) | 700 | 0 | 73 | 0 | 0 | 0 | 0 | 73 | 773 |
| 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 | 536 | 10 | (51) | 495 | 0 | 62 | 0 | 0 | 0 | 0 | 62 | 557 |
| 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) | 245 | (20) | 0 | 225 | 0 | 13 | 0 | 0 | 0 | 0 | 13 | 238 |
| 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 | 1,865 | 36 | (179) | 1,723 | 0 | 186 | 0 | 0 | 0 | 0 | 186 | 1,909 |
| 26 | 775.7 | Miscellaneous Expenses | 4,678 | 91 | (448) | 4,321 | 0 | 250 | 0 | 0 | 0 | 0 | 250 | 4,570 |
| 27 | | TOTAL SEWER O & M EXPENSES | 25,260 | 820 | (2,121) | 23,959 | 0 | 1,502 | 0 | 0 | 0 | 627 | 2,129 | 26,088 |

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 36,020 | 2,114 | (3,584) | 34,551 | 0 | 429 | 602 | 0 | 0 | 1,646 | 2,677 | 37,228 |
| 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) | 8,945 | (311) | 0 | 8,634 | 0 | 107 | 150 | 0 | 0 | 0 | 258 | 8,892 |
| 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 | 641 | 0 | (60) | 581 | 0 | 79 | 0 | 0 | 0 | 0 | 79 | 660 |
| 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 | 1,714 | 33 | (164) | 1,583 | 0 | 69 | 196 | 75 | 0 | 0 | 340 | 1,923 |
| 10 | 731.8 | Contractual Services - Eng. | 287 | 6 | (27) | 265 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 265 |
| 11 | 732.8 | Contractual Services - Acct. | 1,523 | 30 | (146) | 1,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,407 |
| 12 | 733.8 | Contractual Services - Legal | 918 | 18 | (88) | 848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 848 |
| 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 | 2,367 | 46 | (227) | 2,187 | 0 | 382 | 658 | 0 | 0 | 0 | 1,020 | 3,207 |
| 15 | 741.8 | Rental of Real Building/Real Property | 1,362 | 27 | (131) | 1,258 | 0 | 197 | 0 | 0 | 0 | 0 | 197 | 1,455 |
| 16 | 742.8 | Rental of Equipment | 62 | 1 | (6) | 58 | 0 | 29 | 5 | 0 | 0 | 0 | 34 | 92 |
| 17 | 750.8 | Transportation Expense | 666 | 13 | (64) | 615 | 0 | 30 | 0 | 0 | 0 | 0 | 30 | 646 |
| 18 | 756.8 | Insurance - Vehicle | 1,044 | 20 | (100) | 965 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 965 |
| 19 | 757.8 | Insurance - General Liability | 2,147 | 42 | (206) | 1,983 | 0 | 412 | 0 | 0 | 0 | 0 | 412 | 2,394 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 644 | (54) | 0 | 591 | 0 | 7 | 0 | 0 | 0 | 0 | 7 | 598 |
| 21 | 759.8 | Insurance - Other | 213 | 4 | (20) | 197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 197 |
| 22 | 760.8 | Advertising Expense | 233 | 5 | (22) | 215 | 0 | 0 | 194 | 0 | 0 | 0 | 194 | 408 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 3,854 | 0 | 1,970 | 5,824 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,824 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 521 | 0 | (54) | 468 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 468 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 10,568 | 206 | (1,013) | 9,762 | 0 | 399 | 725 | 0 | 0 | 0 | 1,124 | 10,886 |
| 27 | | TOTAL SEWER O & M EXPENSES | 73,732 | 2,201 | (3,942) | 71,991 | 0 | 2,120 | 2,529 | 75 | 0 | 1,646 | 6,370 | 78,361 |

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.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 171,081 | 186,334 | 15,253 | 8.92% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 42,486 | 44,467 | 1,981 | 4.66% |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 23,737 | 24,200 | 463 | 1.95% |
| 6 | 715.1-.8 | Purchased Power | 91,789 | 91,803 | 14 | 0.02% |
| 7 | 716.1-.8 | Fuel for Power Production | 540 | 551 | 11 | 1.95% |
| 8 | 718.1-.8 | Chemicals | 7,861 | 8,014 | 153 | 1.95% |
| 9 | 720.1-.8 | Materials & Supplies | 54,353 | 55,588 | 1,236 | 2.27% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 287 | 265 | (22) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 1,523 | 1,407 | (116) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 918 | 848 | (70) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 16,940 | 19,311 | 2,370 | 13.99% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 1,362 | 1,455 | 93 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 62 | 92 | 30 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 2,857 | 2,890 | 33 | 1.16% |
| 18 | 756.1-.8 | Insurance - Vehicle | 1,044 | 965 | (80) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 2,147 | 2,394 | 248 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 3,061 | 3,032 | (28) | (0.93%) |
| 21 | 759.1-.8 | Insurance - Other | 213 | 197 | (16) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 233 | 408 | 176 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 3,854 | 5,824 | 1,970 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 517 | 468 | (49) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 1,865 | 1,909 | 44 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 23,723 | 24,098 | 375 | 1.58% |
| 27 | TOTAL SEWER O & M EXPENSES | | 452,454 | 476,520 | 24,067 | 5.32% |
| 28 | TOTAL ( LESS ACCTS 766 & 767) | | 448,082 | 470,229 | 22,146 | 4.94% |

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-6(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
| 1 | 701.1-.6 | Salaries & Wages - Employees | 121,338 | 134,581 | 13,243 | 10.91% |
| 2 | 703.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.6 | Employee Pensions & Benefits | 30,133 | 32,102 | 1,969 | 6.54% |
| 4 | 710.1-.6 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.6 | Sludge Removal | 23,737 | 24,200 | 463 | 1.95% |
| 6 | 715.1-.6 | Purchased Power | 91,100 | 91,100 | 0 | 0.00% |
| 7 | 716.1-.6 | Fuel for Power Production | 540 | 551 | 11 | 1.95% |
| 8 | 718.1-.6 | Chemicals | 7,861 | 8,014 | 153 | 1.95% |
| 9 | 720.1-.6 | Materials & Supplies | 51,881 | 52,893 | 1,012 | 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 | 14,573 | 16,104 | 1,531 | 10.51% |
| 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 | 1,655 | 1,688 | 33 | 1.98% |
| 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 | 2,171 | 2,197 | 26 | 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 | 8,477 | 8,642 | 165 | 1.95% |
| 27 | TOTAL SEWER O & M EXPENSES | | 353,466 | 372,071 | 18,605 | 5.26% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 353,466 | 372,071 | 18,605 | 5.26% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

**Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 13,722 | 14,525 | 802 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 3,408 | 3,473 | 65 | 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 | 48 | 43 | (4) | (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 | 758 | 773 | 15 | 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 | 536 | 557 | 21 | 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 | 245 | 238 | (8) | (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 | 1,865 | 1,909 | 44 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 4,678 | 4,570 | (107) | (2.30%) |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 25,260 | 26,088 | 828 | 3.28% |
| 28 | **TOTAL (LESS ACCTS 766 & 767)** | | 25,260 | 26,088 | 828 | 3.28% |

NOTE: See Volume II for variance explanations.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 36,020 | 37,228 | 1,207 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 8,945 | 8,892 | (53) | (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 | 641 | 660 | 18 | 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 | 1,714 | 1,923 | 209 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 287 | 265 | (22) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 1,523 | 1,407 | (116) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 918 | 848 | (70) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 2,367 | 3,207 | 839 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 1,362 | 1,455 | 93 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 62 | 92 | 30 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 666 | 646 | (21) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 1,044 | 965 | (80) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 2,147 | 2,394 | 248 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 644 | 598 | (46) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | 213 | 197 | (16) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 233 | 408 | 176 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 3,854 | 5,824 | 1,970 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 517 | 468 | (49) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 10,568 | 10,886 | 317 | 3.00% |
| 27 | | **TOTAL SEWER O & M EXPENSES** | 73,727 | 78,361 | 4,634 | 6.29% |
| 28 | | **TOTAL (LESS ACCTS 766 & 767)** | 69,356 | 72,069 | 2,713 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-10(S)

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 | 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 | $190 | 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 | | | | 45,280 | 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 | | | $521,802 | |
| 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 | $2,953 | $27 | |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 1,091 | |
| 52 | GIGA | Docket No. 920199-WS | 677,801 | 6,919 | |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 685 | |
| 54 | | | 854,174 | 8,722 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 10,162 | |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 4,412 | |
| 58 | | | 1,427,241 | 14,574 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 23,297 | |
| 60 | Annual Amortization | | $570,354 | $5,824 | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 1278 | |
| 64 | % of Total | | 100.000000% | 1.021156% | |

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

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Nassau / Amelia 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* [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 4,567 | 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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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.** | | | |

6/16/95 8:47 AM B11S.XLS

Note: May not cross foot due to rounding.

## ALLOCATION OF EXPENSES - 1996

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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.

| (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) |

6/15/95 8:48 AM B12S.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 57,888 | 40 | 2.50% | 1,447 | 0 | 1,447 | 0.00% | 0 | 1,447 |
| 3 | 352.1 Franchises | 3,860 | 40 | 2.50% | 97 | 0 | 97 | 0.00% | 0 | 97 |
| 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 | 5,030 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 4,824 | 32 | 3.13% | 151 | 0 | 151 | 6.30% | 10 | 141 |
| 8 | 360.2 Collection Sewers - Force | 1,973,633 | 30 | 3.33% | 65,722 | 0 | 65,722 | 6.30% | 4,140 | 61,582 |
| 9 | 361.2 Collection Sewers - Gravity | 675,785 | 45 | 2.22% | 15,002 | 0 | 15,002 | 6.30% | 945 | 14,057 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 316,822 | 38 | 2.63% | 8,332 | 0 | 8,332 | 0.00% | 0 | 8,332 |
| 12 | 364.2 Flow Measuring Devices | 27,682 | 5 | 20.00% | 5,536 | 0 | 5,536 | 0.00% | 0 | 5,536 |
| 13 | 365.2 Flow Measuring Installation | 12 | 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 | 14,326 | 32 | 3.13% | 448 | 0 | 448 | 1.44% (1) | 6 | 442 |
| 18 | 370.3 Receiving Wells | 918,916 | 30 | 3.33% | 30,600 | 0 | 30,600 | 6.09% (1) | 1,864 | 28,736 |
| 19 | 371.3 Pumping Equipment | 419,788 | 18 | 5.56% | 23,340 | 0 | 23,340 | 6.13% (1) | 1,431 | 21,909 |
| 20 | 389.3 Other Plant & Misc. Equipment | 86,370 | 18 | 5.56% | 4,802 | 0 | 4,802 | 6.30% | 303 | 4,499 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 70,313 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 258,587 | 32 | 3.13% | 8,094 | 0 | 8,094 | 0.00% | 0 | 8,094 |
| 24 | 380.4 Treatment & Disposal | 2,519,102 | 18 | 5.56% | 140,062 | 0 | 140,062 | 0.00% | 0 | 140,062 |
| 25 | 381.4 Plant Sewers | (22,856) | 35 | 2.86% | (654) | 0 | (654) | 0.00% | 0 | (654) |
| 26 | 382.4 Outfall Sewer Lines | 112,260 | 30 | 3.33% | 3,738 | 0 | 3,738 | 0.00% | 0 | 3,738 |
| 27 | 389.4 Other Plant & Misc. Equipment | 985 | 18 | 5.56% | 55 | 0 | 55 | 0.00% | 0 | 55 |
| 28 | GENERAL PLANT | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 3,650 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 37,218 | 40 | 2.50% | 930 | 0 | 930 | 0.00% | 0 | 930 |
| 31 | 390.5 Office Furniture & Equipment | 23,001 | 15 | 6.67% | 1,534 | 0 | 1,534 | 0.00% | 0 | 1,534 |
| 32 | 390.51 Computer Equipment | 61,226 | 6 | 16.67% | 10,206 | 0 | 10,206 | 0.00% | 0 | 10,206 |
| 33 | 391.5 Transportation Equipment | 35,322 | 6 | 16.67% | 5,888 | 0 | 5,888 | 0.00% | 0 | 5,888 |
| 34 | 392.5 Stores Equipment | 331 | 18 | 5.56% | 18 | 0 | 18 | 0.00% | 0 | 18 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 12,920 | 16 | 6.25% | 801 | 0 | 801 | 0.00% | 0 | 801 |
| 36 | 394.5 Laboratory Equipment | 11,626 | 15 | 6.67% | 775 | 0 | 775 | 0.00% | 0 | 775 |
| 37 | 395.5 Power Operated Equipment | 14,683 | 12 | 8.33% | 1,223 | 0 | 1,223 | 0.00% | 0 | 1,223 |
| 38 | 396.5 Communication Equipment | 6,662 | 10 | 10.00% | 666 | 0 | 666 | 0.00% | 0 | 666 |
| 39 | 397.5 Miscellaneous Equipment | 2,995 | 15 | 6.67% | 200 | 0 | 200 | 0.00% | 0 | 200 |
| 40 | 398.5 Other Tangible Plant | 5,638 | 10 | 10.00% | 564 | 0 | 564 | 0.00% | 0 | 564 |
| 41 | INTANGIBLE PLANT | 61,748 | | 2.50% | 1,544 | 0 | 1,544 | 0.00% | 0 | 1,544 |
| 42 | COLLECTION PLANT | 3,003,787 | | 3.15% | 94,743 | 0 | 94,743 | 5.38% | 5,095 | 89,648 |
| 43 | SYSTEM PUMPING PLANT | 1,439,400 | | 4.11% | 59,190 | 0 | 59,190 | 6.09% | 3,604 | 55,586 |
| 44 | TREATMENT AND DISPOSAL PLANT | 2,938,391 | | 5.15% | 151,295 | 0 | 151,295 | 0.00% | 0 | 151,295 |
| 45 | GENERAL PLANT | 215,173 | | 10.80% | 22,805 | 0 | 22,805 | 0.00% | 0 | 22,805 |
| 46 | TOTAL DEPRECIATION EXPENSE | 7,658,498 | | 4.30% | 329,577 | 0 | 329,577 | 2.64% | 8,699 | 320,878 |
| 47 | LESS: AMORTIZATION OF CIAC | | | | (106,766) | 0 | (106,766) | | (385) | (106,381) |
| 48 | NET DEPRECIATION EXPENSE - SEWER | | | | 222,811 | 0 | 222,811 | | 8,314 | 214,497 |

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.



Note: May not cross foot due to rounding.

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

| | (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 | 153,403 | 5.42% | 8,314 | 0 | 8,314 | 0.00% | 0 | 8,314 |
| 2 | Line/Main Extension Fees | 2,593,852 | 3.42% | 88,710 | 0 | 88,710 | 0.00% | 0 | 88,710 |
| 3 | Contributed Lines | 165,418 | 3.42% | 5,657 | 0 | 5,657 | 5.38% | 304 | 5,353 |
| 4 | Contributed Property Other Than Lines | 31,950 | 4.18% | 1,336 | 0 | 1,336 | 6.09% | 81 | 1,255 |
| 5 | Service Installation Fees | 104,522 | 2.63% | 2,749 | 0 | 2,749 | 0.00% | 0 | 2,749 |
| 6 | TOTAL SEWER CIAC AMORT. EXPENSE | 3,049,145 | | 106,766 | 0 | 106,766 | | 385 | 106,381 |

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 27,682 | 5,536 | 20.00% |
| 3 | 365.2 Flow Measuring Installation | 12 | 0 | 0.00% |
| 4 | 354.4 Structures & Improvements | 258,587 | 8,094 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 2,519,102 | 140,062 | 5.56% |
| 6 | 381.4 Plant Sewers | (22,856) | -654 | 2.86% |
| 7 | 382.4 Outfall Sewer Lines | 112,260 | 3,738 | 3.33% |
| 8 | 389.4 Other Plant & Misc. Equipment | 985 | 55 | 5.58% |
| 9 | **COMPOSITE RATE** | 2,895,772 | 156,831 | 5.42% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 4,824 | 151 | 3.13% |
| 12 | 360.2 Collection Sewers - Force | 1,973,633 | 65,722 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 675,785 | 15,002 | 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 | 14,326 | 448 | 3.13% |
| 17 | 370.3 Receiving Wells | 918,916 | 30,600 | 3.33% |
| 18 | 371.3 Pumping Equipment | 419,788 | 23,340 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 86,370 | 4,802 | 5.56% |
| 20 | **COMPOSITE RATE** | 4,093,641 | 140,065 | 3.42% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 316,822 | 8,332 | 2.63% |
| 23 | **COMPOSITE RATE** | 316,822 | 8,332 | 2.63% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 2,895,772 | 156,831 | 5.42% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 4,093,641 | 140,065 | 3.42% |
| 27 | Service Installation Fees (Line 23) | 316,822 | 8,332 | 2.63% |
| 28 | **COMPOSITE RATE** | 7,306,235 | 305,228 | 4.18% |

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 / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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%)** | 55,647 | 0 | 55,647 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 14,094 | 813 | 14,907 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 14,094 | 813 | 14,907 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 78,111 | 0 | 78,111 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 78,111 | 0 | 78,111 | | |
| 10 | Non-used & Useful Percent | | | 3.36% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | (2,625) | (2,625) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 78,111 | (2,625) | 75,486 | | |
| 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)** | 147,851 | (1,812) | 146,039 | | 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 / Nassau / Amelia Island**
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 [ ] Non FPSC [ ]

**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 | 1,236,599 | 0 | 1,236,599 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 460,653 | 15,867 | 476,520 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 214,497 | 0 | 214,497 | B-14(S) |
| 6 | Amortization | (9,127) | 0 | (9,127) | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 147,851 | 53,835 | 201,686 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 813,875 | 69,702 | 883,577 | |
| 9 | **PRE-TAX OPERATING INCOME** | 422,724 | (69,702) | 353,022 | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | 422,724 | (69,702) | 353,022 | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 2,975,784 | (9,480) | 2,966,304 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 157,419 | (501) | 156,918 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | 265,305 | (69,201) | 196,104 | |
| 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) | 102,341 | (26,694) | 75,647 | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 11,694 | 0 | 11,694 | C-1(S) |
| 22 | Investment Tax Credit | 1,660 | 0 | 1,660 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | 88,987 | (26,694) | 62,293 | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

**Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | (374,942) | | | A-20 (S) | |
| 2 | Last Authorized Amortization Rate | 2.50% | | | | |
| 3 | Total Amortization Expense | (9,374) | 0 | (9,374) | | A-20 (S) |
| 4 | Less: Non-Used & Useful Amort. Exp. | 247 | 0 | 247 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | (9,127) | 0 | (9,127) | | 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 | (9,374) | 0 | (9,374) | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Expense (%) | 2.64% | 0.00% | 2.64% | B-14 (S) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 247 | 0 | 247 | | To Above |

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

**Company: SSU / Citrus / Apache Shores**
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 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 | 165,645 | 0 | 165,645 | A-6 (S) |
| 2 | Utility Land & Land Rights | 2,403 | 0 | 2,403 | A-6 (S) |
| 3 | Non-Used and Useful | (29,784) | 0 | (29,784) | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | — |
| 5 | Accumulated Depreciation | (62,646) | 0 | (62,646) | A-10 (S) |
| 6 | CIAC | (26,963) | 0 | (26,963) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 16,403 | 0 | 16,403 | A-14 (S) |
| 9 | Acquisition Adjustments | (3,937) | 0 | (3,937) | A-20 (S) |
| 10 | Accumulated Amort. of Acq. Adjust. | 3,387 | 0 | 3,387 | A-20 (S) |
| 11 | Advances for Construction | 0 | 0 | 0 | A-16 (S) |
| 12 | Unfunded Post-Retirement Benefits | (847) | 0 | (847) | Vol. II |
| 13 | Deferred Taxes | (2,983) | 0 | (2,983) | C-7 (S) |
| 14 | Working Capital Allowance | 4,906 | 0 | 4,906 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 65,583 | 0 | 65,583 | |

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Note: May not cross foot due to rounding.

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

**Company: SSU / Citrus / Apache Shores**
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 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 | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Citrus / Apache Shores**
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 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 | |

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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 / Citrus / Apache Shores
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 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 / Citrus / Apache Shores
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 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 |
| 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** | | 162,306 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 0 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 0 |
| 15 | **12/31/92 Balance** | | 162,306 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | (1,414) |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 1,028 |
| 21 | 1993 Net Additions | | (386) |
| 22 | **12/31/93 Balance** | | 161,920 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 3,839 |
| 26 | 1994 Retirements | | 505 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 3,334 |
| 29 | **12/31/94 Balance** | | 165,254 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (136) |
| 32 | 1995 Additions | | 3,354 |
| 33 | 1995 Retirements | | 188 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 3,167 |
| 36 | **12/31/95 Balance** | | 168,284 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (1,273) |
| 39 | 1996 Additions | | 1,726 |
| 40 | 1996 Retirements | | 14 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 1,711 |
| 43 | **12/31/96 Balance** | | 168,722 |

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

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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 / Citrus / Apache Shores
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 beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-8 (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) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1995 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 | 1,847 | 0 | 0 | 0 | 1,847 | 0 | 1,847 | 1,847 | 0 | 1,847 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,337 | 0 | 0 | 0 | 1,337 | 0 | 1,337 | 1,337 | 0 | 1,337 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 23 | 0 | 0 | 0 | 23 | 0 | 23 | 23 | 0 | 23 |
| 7 | 354.2 Structures & Improvements | 91 | 0 | 0 | 0 | 91 | 0 | 91 | 91 | 0 | 91 |
| 8 | 360.2 Collection Sewers - Force | 1,320 | 0 | 0 | 0 | 1,320 | 0 | 1,320 | 1,320 | 0 | 1,320 |
| 9 | 361.2 Collection Sewers - Gravity | 39,850 | 0 | 0 | 0 | 39,850 | 0 | 39,850 | 39,850 | 0 | 39,850 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 5,570 | 0 | 0 | 0 | 5,570 | 0 | 5,570 | 5,570 | 0 | 5,570 |
| 12 | 364.2 Flow Measuring Devices | 88 | 0 | 0 | 0 | 88 | 0 | 88 | 88 | 0 | 88 |
| 13 | 365.2 Flow Measuring Installation | 365 | 0 | 0 | 0 | 365 | 0 | 365 | 365 | 0 | 365 |
| 14 | 389.2 Other Plant & Misc. Equipment | 2,474 | 0 | 0 | 0 | 2,474 | 0 | 2,474 | 2,474 | 0 | 2,474 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 14 | 0 | 0 | 0 | 14 | 0 | 14 | 14 | 0 | 14 |
| 17 | 354.3 Structures & Improvements | 456 | 0 | 0 | 0 | 456 | 0 | 456 | 456 | 0 | 456 |
| 18 | 370.3 Receiving Wells | 1,282 | 0 | 0 | 0 | 1,282 | 0 | 1,282 | 1,282 | 0 | 1,282 |
| 19 | 371.3 Pumping Equipment | 23,435 | 0 | 0 | 0 | 23,435 | 0 | 23,435 | 23,435 | 0 | 23,435 |
| 20 | 389.3 Other Plant & Misc. Equipment | 48 | 0 | 0 | 0 | 48 | 0 | 48 | 48 | 0 | 48 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 2,043 | 0 | 0 | 0 | 2,043 | 0 | 2,043 | 2,043 | 0 | 2,043 |
| 23 | 354.4 Structures & Improvements | 12,599 | 0 | 0 | 0 | 12,599 | 0 | 12,599 | 12,599 | 0 | 12,599 |
| 24 | 380.4 Treatment & Disposal | 44,650 | 0 | 0 | 0 | 44,650 | 0 | 44,650 | 44,650 | 0 | 44,650 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 11,288 | 0 | 0 | 0 | 11,288 | 0 | 11,288 | 11,288 | 0 | 11,288 |
| 27 | 389.4 Other Plant & Misc. Equipment | 262 | 0 | 0 | 0 | 262 | 0 | 262 | 262 | 0 | 262 |
| 28 | **GENERAL PLANT** | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 323 | 0 | 0 | 0 | 323 | 0 | 323 | 323 | 0 | 323 |
| 30 | 354.5 Structures & Improvements | 3,282 | 26 | (14) | 13 | 3,295 | 0 | 3,295 | 3,291 | 0 | 3,291 |
| 31 | 390.5 Office Furniture & Equipment | 2,034 | 0 | 0 | 0 | 2,034 | 0 | 2,034 | 2,034 | 0 | 2,034 |
| 32 | 390.51 Computer Equipment | 4,791 | 1,028 | 0 | 1,028 | 5,819 | 0 | 5,819 | 5,414 | 0 | 5,414 |
| 33 | 391.5 Transportation Equipment | 3,040 | 138 | 0 | 138 | 3,178 | 0 | 3,178 | 3,123 | 0 | 3,123 |
| 34 | 392.5 Stores Equipment | 29 | 0 | 0 | 0 | 29 | 0 | 29 | 29 | 0 | 29 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,108 | 42 | 0 | 42 | 1,150 | 0 | 1,150 | 1,134 | 0 | 1,134 |
| 36 | 394.5 Laboratory Equipment | 1,008 | 33 | 0 | 33 | 1,041 | 0 | 1,041 | 1,028 | 0 | 1,028 |
| 37 | 395.5 Power Operated Equipment | 1,021 | 458 | 0 | 458 | 1,479 | 0 | 1,479 | 1,298 | 0 | 1,298 |
| 38 | 396.5 Communication Equipment | 589 | 0 | 0 | 0 | 589 | 0 | 589 | 589 | 0 | 589 |
| 39 | 397.5 Miscellaneous Equipment | 265 | 0 | 0 | 0 | 265 | 0 | 265 | 265 | 0 | 265 |
| 40 | 398.5 Other Tangible Plant | 499 | 0 | 0 | 0 | 499 | 0 | 499 | 499 | 0 | 499 |
| 41 | **INTANGIBLE PLANT** | 3,184 | 0 | 0 | 0 | 3,184 | 0 | 3,184 | 3,184 | 0 | 3,184 |
| 42 | **COLLECTION PLANT** | 49,781 | 0 | 0 | 0 | 49,781 | 0 | 49,781 | 49,781 | 0 | 49,781 |
| 43 | **SYSTEM PUMPING PLANT** | 25,216 | 0 | 0 | 0 | 25,216 | 0 | 25,216 | 25,216 | 0 | 25,216 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 70,841 | 0 | 0 | 0 | 70,841 | 0 | 70,841 | 70,841 | 0 | 70,841 |
| 45 | **GENERAL PLANT** | 17,999 | 1,726 | (14) | 1,711 | 19,700 | 0 | 19,700 | 19,025 | 0 | 19,025 |
| 46 | **TOTAL PLANT IN SERVICE** | 167,011 | 1,726 | (14) | 1,711 | 168,722 | 0 | 168,722 | 168,047 | 0 | 168,047 |
| 47 | **LAND & LAND RIGHTS** | 2,403 | 0 | 0 | 0 | 2,403 | 0 | 2,403 | 2,403 | 0 | 2,403 |
| 48 | **TOTAL PIS LESS LAND** | 164,608 | 1,726 | (14) | 1,711 | 166,319 | 0 | 166,319 | 165,645 | 0 | 165,645 |



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 / Citrus / Apache Shores
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 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-8 (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 | 1,847 | 1,847 | 1,847 | 1,847 | 1,847 | 1,847 | 1,847 | 1,847 | 1,847 | 1,847 | 1,847 | 1,847 | 1,847 | 0 | 1,847 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,337 | 1,337 | 1,337 | 1,337 | 1,337 | 1,337 | 1,337 | 1,337 | 1,337 | 1,337 | 1,337 | 1,337 | 1,337 | 0 | 1,337 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 0 | 23 |
| 7 | 354.2 Structures & Improvements | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 0 | 91 |
| 8 | 360.2 Collection Sewers - Force | 1,320 | 1,320 | 1,320 | 1,320 | 1,320 | 1,320 | 1,320 | 1,320 | 1,320 | 1,320 | 1,320 | 1,320 | 1,320 | 0 | 1,320 |
| 9 | 361.2 Collection Sewers - Gravity | 39,850 | 39,850 | 39,850 | 39,850 | 39,850 | 39,850 | 39,850 | 39,850 | 39,850 | 39,850 | 39,850 | 39,850 | 39,850 | 0 | 39,850 |
| 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 | 5,570 | 5,570 | 5,570 | 5,570 | 5,570 | 5,570 | 5,570 | 5,570 | 5,570 | 5,570 | 5,570 | 5,570 | 5,570 | 0 | 5,570 |
| 12 | 364.2 Flow Measuring Devices | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 0 | 88 |
| 13 | 365.2 Flow Measuring Installation | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 0 | 365 |
| 14 | 389.2 Other Plant & Misc. Equipment | 2,474 | 2,474 | 2,474 | 2,474 | 2,474 | 2,474 | 2,474 | 2,474 | 2,474 | 2,474 | 2,474 | 2,474 | 2,474 | 0 | 2,474 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 0 | 14 |
| 17 | 354.3 Structures & Improvements | 456 | 456 | 456 | 456 | 456 | 456 | 456 | 456 | 456 | 456 | 456 | 456 | 456 | 0 | 456 |
| 18 | 370.3 Receiving Wells | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 0 | 1,282 |
| 19 | 371.3 Pumping Equipment | 23,435 | 23,435 | 23,435 | 23,435 | 23,435 | 23,435 | 23,435 | 23,435 | 23,435 | 23,435 | 23,435 | 23,435 | 23,435 | 0 | 23,435 |
| 20 | 389.3 Other Plant & Misc. Equipment | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 0 | 48 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 2,043 | 2,043 | 2,043 | 2,043 | 2,043 | 2,043 | 2,043 | 2,043 | 2,043 | 2,043 | 2,043 | 2,043 | 2,043 | 0 | 2,043 |
| 23 | 354.4 Structures & Improvements | 12,599 | 12,599 | 12,599 | 12,599 | 12,599 | 12,599 | 12,599 | 12,599 | 12,599 | 12,599 | 12,599 | 12,599 | 12,599 | 0 | 12,599 |
| 24 | 380.4 Treatment & Disposal | 44,650 | 44,650 | 44,650 | 44,650 | 44,650 | 44,650 | 44,650 | 44,650 | 44,650 | 44,650 | 44,650 | 44,650 | 44,650 | 0 | 44,650 |
| 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 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 0 | 11,288 |
| 27 | 389.4 Other Plant & Misc. Equipment | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 0 | 262 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 323 | 323 | 323 | 323 | 323 | 323 | 323 | 323 | 323 | 323 | 323 | 323 | 323 | 0 | 323 |
| 30 | 354.5 Structures & Improvements | 3,282 | 3,293 | 3,294 | 3,296 | 3,296 | 3,297 | 3,285 | 3,286 | 3,286 | 3,288 | 3,290 | 3,293 | 3,295 | 13 | 3,291 |
| 31 | 390.5 Office Furniture & Equipment | 2,034 | 2,034 | 2,034 | 2,034 | 2,034 | 2,034 | 2,034 | 2,034 | 2,034 | 2,034 | 2,034 | 2,034 | 2,034 | 0 | 2,034 |
| 32 | 390.51 Computer Equipment | 4,791 | 5,199 | 5,231 | 5,315 | 5,331 | 5,348 | 5,448 | 5,465 | 5,482 | 5,566 | 5,647 | 5,735 | 5,819 | 1,028 | 5,414 |
| 33 | 391.5 Transportation Equipment | 3,040 | 3,094 | 3,099 | 3,110 | 3,112 | 3,114 | 3,128 | 3,130 | 3,132 | 3,144 | 3,154 | 3,166 | 3,178 | 138 | 3,123 |
| 34 | 392.5 Stores Equipment | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 0 | 29 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,108 | 1,125 | 1,126 | 1,130 | 1,130 | 1,131 | 1,135 | 1,136 | 1,136 | 1,140 | 1,143 | 1,147 | 1,150 | 42 | 1,134 |
| 36 | 394.5 Laboratory Equipment | 1,006 | 1,021 | 1,022 | 1,025 | 1,025 | 1,026 | 1,029 | 1,030 | 1,030 | 1,033 | 1,035 | 1,038 | 1,041 | 33 | 1,028 |
| 37 | 395.5 Power Operated Equipment | 1,021 | 1,203 | 1,217 | 1,254 | 1,262 | 1,269 | 1,314 | 1,321 | 1,328 | 1,368 | 1,402 | 1,441 | 1,479 | 458 | 1,298 |
| 38 | 396.5 Communication Equipment | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 589 | 0 | 589 |
| 39 | 397.5 Miscellaneous Equipment | 265 | 265 | 265 | 265 | 265 | 265 | 265 | 265 | 265 | 265 | 265 | 265 | 265 | 0 | 265 |
| 40 | 398.5 Other Tangible Plant | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 0 | 499 |
| 41 | **INTANGIBLE PLANT** | 3,184 | 3,184 | 3,184 | 3,184 | 3,184 | 3,184 | 3,184 | 3,184 | 3,184 | 3,184 | 3,184 | 3,184 | 3,184 | 0 | 3,184 |
| 42 | **COLLECTION PLANT** | 49,781 | 49,781 | 49,781 | 49,781 | 49,781 | 49,781 | 49,781 | 49,781 | 49,781 | 49,781 | 49,781 | 49,781 | 49,781 | 0 | 49,781 |
| 43 | **SYSTEM PUMPING PLANT** | 25,216 | 25,216 | 25,216 | 25,216 | 25,216 | 25,216 | 25,216 | 25,216 | 25,216 | 25,216 | 25,216 | 25,216 | 25,216 | 0 | 25,216 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 70,841 | 70,841 | 70,841 | 70,841 | 70,841 | 70,841 | 70,841 | 70,841 | 70,841 | 70,841 | 70,841 | 70,841 | 70,841 | 0 | 70,841 |
| 45 | **GENERAL PLANT** | 17,969 | 18,573 | 18,726 | 18,867 | 18,895 | 18,923 | 19,077 | 19,105 | 19,133 | 19,274 | 19,410 | 19,559 | 19,700 | 1,711 | 19,025 |
| 46 | **TOTAL PLANT IN SERVICE** | 167,011 | 167,695 | 167,748 | 167,889 | 167,917 | 167,945 | 168,099 | 168,127 | 168,155 | 168,296 | 168,432 | 168,581 | 168,722 | 1,711 | 168,047 |
| 47 | **LAND & LAND RIGHTS** | 2,403 | 2,403 | 2,403 | 2,403 | 2,403 | 2,403 | 2,403 | 2,403 | 2,403 | 2,403 | 2,403 | 2,403 | 2,403 | 0 | 2,403 |
| 48 | **TOTAL PIS LESS LAND** | 164,608 | 165,292 | 165,345 | 165,486 | 165,515 | 165,543 | 165,696 | 165,724 | 165,752 | 165,893 | 166,030 | 166,178 | 166,319 | 1,711 | 165,645 |

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

Company: SSU / Citrus / Apache Shores
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 of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (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 | 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 | 11 | 1 | 2 | 0 | 0 | (12) | 0 | 0 | 2 | 2 | 2 | 2 | 13 | 9 |
| 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 | 406 | 31 | 84 | 17 | 17 | 100 | 17 | 17 | 84 | 81 | 88 | 84 | 1,026 | 622 |
| 33 | 391.5 Transportation Equipment | 55 | 4 | 11 | 2 | 2 | 13 | 2 | 2 | 11 | 11 | 12 | 11 | 136 | 84 |
| 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 | 17 | 1 | 3 | 1 | 1 | 4 | 1 | 1 | 3 | 3 | 4 | 3 | 42 | 25 |
| 36 | 394.5 Laboratory Equipment | 13 | 1 | 3 | 1 | 1 | 3 | 1 | 1 | 3 | 3 | 3 | 3 | 33 | 20 |
| 37 | 395.5 Power Operated Equipment | 182 | 14 | 37 | 7 | 7 | 44 | 7 | 7 | 37 | 36 | 39 | 37 | 458 | 277 |
| 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** | 685 | 53 | 141 | 28 | 28 | 153 | 28 | 28 | 141 | 136 | 146 | 141 | 1,711 | 1,037 |
| 46 | **TOTAL NET ADDITIONS** | 685 | 53 | 141 | 28 | 28 | 153 | 28 | 28 | 141 | 136 | 146 | 141 | 1,711 | 1,037 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 685 | 53 | 141 | 28 | 28 | 153 | 28 | 28 | 141 | 136 | 146 | 141 | 1,711 | 1,037 |

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

Company: SSU / Citrus / Apache Shores
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 of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (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 | 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 | 11 | 1 | 2 | 0 | 0 | 3 | 0 | 0 | 2 | 2 | 2 | 2 | 26 | 17 |
| 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 | 408 | 31 | 84 | 17 | 17 | 100 | 17 | 17 | 84 | 81 | 88 | 84 | 1,028 | 622 |
| 33 | 391.5 Transportation Equipment | 55 | 4 | 11 | 2 | 2 | 13 | 2 | 2 | 11 | 11 | 12 | 11 | 136 | 84 |
| 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 | 17 | 1 | 3 | 1 | 1 | 4 | 1 | 1 | 3 | 3 | 4 | 3 | 42 | 25 |
| 36 | 394.5 Laboratory Equipment | 13 | 1 | 3 | 1 | 1 | 3 | 1 | 1 | 3 | 3 | 3 | 3 | 33 | 20 |
| 37 | 395.5 Power Operated Equipment | 182 | 14 | 37 | 7 | 7 | 44 | 7 | 7 | 37 | 36 | 39 | 37 | 456 | 277 |
| 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** | 685 | 53 | 141 | 28 | 28 | 168 | 28 | 28 | 141 | 136 | 148 | 141 | 1,726 | 1,045 |
| 46 | **TOTAL GROSS ADDITIONS** | 685 | 53 | 141 | 28 | 28 | 168 | 28 | 28 | 141 | 136 | 148 | 141 | 1,726 | 1,045 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 685 | 53 | 141 | 28 | 28 | 168 | 28 | 28 | 141 | 136 | 148 | 141 | 1,726 | 1,045 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Apache Shores
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 of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (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 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 8 |
| 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 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 8 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 8 |
| 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 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 8 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Apache Shores
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 of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (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 |
| 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 / Citrus / Apache Shores
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 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 | 1,847 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,337 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | 23 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 91 | 40.50% | 37 |
| 8 | 360.2 Collection Sewers - Force | 1,320 | 40.50% | 534 |
| 9 | 361.2 Collection Sewers - Gravity | 39,850 | 40.50% | 16,139 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 5,570 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 88 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 365 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 2,474 | 0.00% | 0 |
| 15 | SYSTEM PUMPING PLANT | | | |
| 16 | 353.3 Land & Land Rights | 14 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 456 | 40.50% | 185 |
| 18 | 370.3 Receiving Wells | 1,262 | 40.50% | 511 |
| 19 | 371.3 Pumping Equipment | 23,435 | 40.50% | 9,491 |
| 20 | 389.3 Other Plant & Misc. Equipment | 48 | 40.50% | 19 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 2,043 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 12,599 | 29.41% | 3,706 |
| 24 | 380.4 Treatment & Disposal | 44,650 | 29.41% | 13,132 |
| 25 | 381.4 Plant Sewers | 0 | 29.41% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 11,288 | 29.41% | 3,320 |
| 27 | 389.4 Other Plant & Misc. Equipment | 262 | 29.41% | 77 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 323 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 3,291 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 2,034 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 5,414 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 3,123 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 29 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,134 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 1,028 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 1,298 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 589 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 265 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 499 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 3,184 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 49,781 | 33.57% | 16,710 |
| 43 | **SYSTEM PUMPING PLANT** | 25,216 | 40.47% | 10,206 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 70,841 | 28.56% | 20,235 |
| 45 | **GENERAL PLANT** | 19,025 | 0.00% | 0 |
| 46 | **TOTAL PLANT IN SERVICE** | 168,047 | 28.06% | 47,151 |
| 47 | **LAND & LAND RIGHTS** | 2,403 | 0.00% | 0 |
| 48 | **TOTAL PIS LESS LAND** | 165,645 | 28.47% | 47,151 |

6/14/95 5:52 PM A06S7.XLS

Note: May not cross foot due to rounding

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

**Company: SSU / Citrus / Apache Shores**
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 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 | 47,151 | 0 | 47,151 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | (17,191) | 0 | (17,191) | 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 | (176) | 0 | (176) | A-20 (S) |
| 8 | **TOTAL SEWER NON-USED & USEFUL** | 29,784 | 0 | 29,784 | |



Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Apache Shores
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 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 |

6/14/95 5:54 PM A08S1.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Apache Shores
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 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 |
| 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** | | 36,034 |
| 10 | Utility Adjustment to ordered balance (1) | | (1,257) |
| 11 | 1992 Additions | | 3,991 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 3,991 |
| 15 | **12/31/92 Balance** | | 38,769 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 5,040 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 361 |
| 21 | 1993 Net Additions | | 5,401 |
| 22 | **12/31/93 Balance** | | 44,169 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 7,738 |
| 26 | 1994 Retirements | | 505 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 7,233 |
| 29 | **12/31/94 Balance** | | 51,403 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (61) |
| 32 | 1995 Additions | | 7,859 |
| 33 | 1995 Retirements | | 188 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 7,671 |
| 36 | **12/31/95 Balance** | | 59,013 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (366) |
| 39 | 1996 Additions | | 8,012 |
| 40 | 1996 Retirements | | 14 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 7,998 |
| 43 | **12/31/96 Balance** | | 66,645 |

(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 / Citrus / Apache Shores
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 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 | 478 | 46 | 524 | 0 | 524 | 501 | 0 | 501 |
| 4 | 389.1 Other Plant & Misc. Equipment | 502 | 74 | 576 | 0 | 576 | 539 | 0 | 539 |
| 5 | COLLECTION PLANT | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 36 | 3 | 39 | 0 | 39 | 38 | 0 | 38 |
| 8 | 360.2 Collection Sewers - Force | 243 | 44 | 287 | 0 | 287 | 265 | 0 | 265 |
| 9 | 361.2 Collection Sewers - Gravity | 22,859 | 885 | 23,744 | 0 | 23,744 | 23,301 | 0 | 23,301 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 3,083 | 146 | 3,229 | 0 | 3,229 | 3,156 | 0 | 3,156 |
| 12 | 364.2 Flow Measuring Devices | 67 | 18 | 85 | 0 | 85 | 76 | 0 | 76 |
| 13 | 365.2 Flow Measuring Installation | 108 | 10 | 118 | 0 | 118 | 113 | 0 | 113 |
| 14 | 389.2 Other Plant & Misc. Equipment | 1,624 | 138 | 1,762 | 0 | 1,762 | 1,693 | 0 | 1,693 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 465 | 14 | 479 | 0 | 479 | 472 | 0 | 472 |
| 18 | 370.3 Receiving Wells | 421 | 42 | 463 | 0 | 463 | 442 | 0 | 442 |
| 19 | 371.3 Pumping Equipment | 5,193 | 1,303 | 6,496 | 0 | 6,496 | 5,844 | 0 | 5,844 |
| 20 | 389.3 Other Plant & Misc. Equipment | 12 | 3 | 15 | 0 | 15 | 14 | 0 | 14 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 3,813 | 394 | 4,207 | 0 | 4,207 | 4,010 | 0 | 4,010 |
| 24 | 380.4 Treatment & Disposal | 9,557 | 2,483 | 12,040 | 0 | 12,040 | 10,798 | 0 | 10,798 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 1,531 | 376 | 1,907 | 0 | 1,907 | 1,719 | 0 | 1,719 |
| 27 | 389.4 Other Plant & Misc. Equipment | 87 | 15 | 102 | 0 | 102 | 95 | 0 | 95 |
| 28 | GENERAL PLANT | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 742 | 68 | 809 | 0 | 809 | 775 | 0 | 775 |
| 31 | 390.5 Office Furniture & Equipment | 937 | 136 | 1,073 | 0 | 1,073 | 1,005 | 0 | 1,005 |
| 32 | 390.51 Computer Equipment | 2,200 | 902 | 3,102 | 0 | 3,102 | 2,651 | 0 | 2,651 |
| 33 | 391.5 Transportation Equipment | 2,245 | 521 | 2,766 | 0 | 2,766 | 2,506 | 0 | 2,506 |
| 34 | 392.5 Stores Equipment | 10 | 2 | 12 | 0 | 12 | 11 | 0 | 11 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 574 | 71 | 645 | 0 | 645 | 609 | 0 | 609 |
| 36 | 394.5 Laboratory Equipment | 149 | 69 | 218 | 0 | 218 | 184 | 0 | 184 |
| 37 | 395.5 Power Operated Equipment | 1,042 | 108 | 1,150 | 0 | 1,150 | 1,096 | 0 | 1,096 |
| 38 | 396.5 Communication Equipment | 275 | 59 | 334 | 0 | 334 | 305 | 0 | 305 |
| 39 | 397.5 Miscellaneous Equipment | 67 | 18 | 85 | 0 | 85 | 75 | 0 | 75 |
| 40 | 398.5 Other Tangible Plant | 328 | 50 | 378 | 0 | 378 | 353 | 0 | 353 |
| 41 | **INTANGIBLE PLANT** | 980 | 120 | 1,100 | 0 | 1,100 | 1,040 | 0 | 1,040 |
| 42 | **COLLECTION PLANT** | 28,020 | 1,244 | 29,264 | 0 | 29,264 | 28,642 | 0 | 28,642 |
| 43 | **SYSTEM PUMPING PLANT** | 6,091 | 1,362 | 7,453 | 0 | 7,453 | 6,772 | 0 | 6,772 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 14,988 | 3,268 | 18,256 | 0 | 18,256 | 16,622 | 0 | 16,622 |
| 45 | **GENERAL PLANT** | 8,569 | 2,004 | 10,572 | 0 | 10,572 | 9,570 | 0 | 9,570 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 58,648 | 7,998 | 66,645 | 0 | 66,645 | 62,646 | 0 | 62,646 |



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 / Citrus / Apache Shores
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 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 | 478 | 482 | 486 | 490 | 494 | 498 | 500 | 504 | 508 | 512 | 516 | 520 | 524 | 46 | 501 |
| 4 | 389.1 Other Plant & Misc. Equipment | 502 | 508 | 514 | 520 | 526 | 532 | 540 | 546 | 552 | 558 | 564 | 570 | 576 | 74 | 539 |
| 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 | 36 | 36 | 36 | 36 | 36 | 36 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 3 | 38 |
| 8 | 360.2 Collection Sewers - Force | 243 | 247 | 251 | 255 | 259 | 263 | 263 | 267 | 271 | 275 | 279 | 283 | 287 | 44 | 265 |
| 9 | 361.2 Collection Sewers - Gravity | 22,859 | 22,933 | 23,007 | 23,081 | 23,155 | 23,229 | 23,300 | 23,374 | 23,448 | 23,522 | 23,596 | 23,670 | 23,744 | 885 | 23,301 |
| 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 | 3,083 | 3,095 | 3,107 | 3,119 | 3,131 | 3,143 | 3,157 | 3,169 | 3,181 | 3,193 | 3,205 | 3,217 | 3,229 | 146 | 3,156 |
| 12 | 364.2 Flow Measuring Devices | 67 | 69 | 71 | 73 | 75 | 77 | 73 | 75 | 77 | 79 | 81 | 83 | 85 | 18 | 76 |
| 13 | 365.2 Flow Measuring Installation | 108 | 109 | 110 | 111 | 112 | 113 | 112 | 113 | 114 | 115 | 116 | 117 | 118 | 10 | 113 |
| 14 | 389.2 Other Plant & Misc. Equipment | 1,624 | 1,636 | 1,648 | 1,660 | 1,672 | 1,684 | 1,690 | 1,702 | 1,714 | 1,726 | 1,738 | 1,750 | 1,762 | 138 | 1,693 |
| 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 | 465 | 466 | 467 | 468 | 469 | 470 | 473 | 474 | 475 | 476 | 477 | 478 | 479 | 14 | 472 |
| 18 | 370.3 Receiving Wells | 421 | 425 | 429 | 433 | 437 | 441 | 439 | 443 | 447 | 451 | 455 | 459 | 463 | 42 | 442 |
| 19 | 371.3 Pumping Equipment | 5,193 | 5,302 | 5,411 | 5,520 | 5,629 | 5,738 | 5,842 | 5,951 | 6,060 | 6,169 | 6,278 | 6,387 | 6,496 | 1,303 | 5,844 |
| 20 | 389.3 Other Plant & Misc. Equipment | 12 | 12 | 12 | 12 | 12 | 12 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 3 | 14 |
| 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 | 3,813 | 3,846 | 3,879 | 3,912 | 3,945 | 3,978 | 4,009 | 4,042 | 4,075 | 4,108 | 4,141 | 4,174 | 4,207 | 394 | 4,010 |
| 24 | 380.4 Treatment & Disposal | 9,557 | 9,764 | 9,971 | 10,178 | 10,385 | 10,592 | 10,798 | 11,005 | 11,212 | 11,419 | 11,626 | 11,833 | 12,040 | 2,483 | 10,798 |
| 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 | 1,531 | 1,562 | 1,593 | 1,624 | 1,655 | 1,686 | 1,721 | 1,752 | 1,783 | 1,814 | 1,845 | 1,876 | 1,907 | 376 | 1,719 |
| 27 | 389.4 Other Plant & Misc. Equipment | 87 | 88 | 89 | 90 | 91 | 92 | 96 | 97 | 98 | 99 | 100 | 101 | 102 | 15 | 95 |
| 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 | 742 | 749 | 756 | 763 | 770 | 777 | 767 | 774 | 781 | 788 | 795 | 802 | 809 | 68 | 775 |
| 31 | 390.5 Office Furniture & Equipment | 937 | 948 | 959 | 970 | 981 | 992 | 1,007 | 1,018 | 1,029 | 1,040 | 1,051 | 1,062 | 1,073 | 136 | 1,005 |
| 32 | 390.51 Computer Equipment | 2,200 | 2,275 | 2,350 | 2,425 | 2,500 | 2,575 | 2,652 | 2,727 | 2,802 | 2,877 | 2,952 | 3,027 | 3,102 | 902 | 2,951 |
| 33 | 391.5 Transportation Equipment | 2,245 | 2,288 | 2,331 | 2,374 | 2,417 | 2,460 | 2,508 | 2,551 | 2,594 | 2,637 | 2,680 | 2,723 | 2,766 | 521 | 2,506 |
| 34 | 392.5 Stores Equipment | 10 | 10 | 10 | 10 | 10 | 10 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 2 | 11 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 574 | 580 | 586 | 592 | 598 | 604 | 609 | 615 | 621 | 627 | 633 | 639 | 645 | 71 | 609 |
| 36 | 394.5 Laboratory Equipment | 149 | 155 | 161 | 167 | 173 | 179 | 182 | 188 | 194 | 200 | 206 | 212 | 218 | 69 | 184 |
| 37 | 395.5 Power Operated Equipment | 1,042 | 1,051 | 1,060 | 1,069 | 1,078 | 1,087 | 1,096 | 1,105 | 1,114 | 1,123 | 1,132 | 1,141 | 1,150 | 108 | 1,096 |
| 38 | 396.5 Communication Equipment | 275 | 280 | 285 | 290 | 295 | 300 | 304 | 309 | 314 | 319 | 324 | 329 | 334 | 59 | 305 |
| 39 | 397.5 Miscellaneous Equipment | 67 | 69 | 71 | 73 | 75 | 77 | 73 | 75 | 77 | 79 | 81 | 83 | 85 | 18 | 75 |
| 40 | 398.5 Other Tangible Plant | 328 | 332 | 336 | 340 | 344 | 348 | 354 | 358 | 362 | 366 | 370 | 374 | 378 | 50 | 353 |
| 41 | INTANGIBLE PLANT | 980 | 990 | 1,000 | 1,010 | 1,020 | 1,030 | 1,040 | 1,050 | 1,060 | 1,070 | 1,080 | 1,090 | 1,100 | 120 | 1,040 |
| 42 | COLLECTION PLANT | 28,020 | 28,125 | 28,230 | 28,335 | 28,440 | 28,545 | 28,634 | 28,739 | 28,844 | 28,949 | 29,054 | 29,159 | 29,264 | 1,244 | 28,642 |
| 43 | SYSTEM PUMPING PLANT | 6,091 | 6,205 | 6,319 | 6,433 | 6,547 | 6,661 | 6,769 | 6,883 | 6,997 | 7,111 | 7,225 | 7,339 | 7,453 | 1,362 | 6,772 |
| 44 | TREATMENT AND DISPOSAL PLANT | 14,988 | 15,260 | 15,532 | 15,804 | 16,076 | 16,348 | 16,624 | 16,896 | 17,168 | 17,440 | 17,712 | 17,984 | 18,256 | 3,268 | 16,622 |
| 45 | GENERAL PLANT | 8,569 | 8,737 | 8,905 | 9,073 | 9,241 | 9,409 | 9,564 | 9,732 | 9,900 | 10,068 | 10,236 | 10,404 | 10,572 | 2,004 | 9,570 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 58,648 | 59,317 | 59,986 | 60,655 | 61,324 | 61,993 | 62,631 | 63,300 | 63,969 | 64,638 | 65,307 | 65,976 | 66,645 | 7,998 | 62,646 |

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

Company: SSU / Citrus / Apache Shores
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 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 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 46 | 23 |
| 4 | 389.1 Other Plant & Misc. Equipment | 6 | 6 | 6 | 6 | 6 | 8 | 6 | 6 | 6 | 6 | 6 | 6 | 74 | 37 |
| 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 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| 8 | 360.2 Collection Sewers - Force | 4 | 4 | 4 | 4 | 4 | 0 | 4 | 4 | 4 | 4 | 4 | 4 | 44 | 22 |
| 9 | 361.2 Collection Sewers - Gravity | 74 | 74 | 74 | 74 | 74 | 71 | 74 | 74 | 74 | 74 | 74 | 74 | 885 | 442 |
| 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 | 12 | 12 | 12 | 12 | 12 | 14 | 12 | 12 | 12 | 12 | 12 | 12 | 146 | 73 |
| 12 | 364.2 Flow Measuring Devices | 2 | 2 | 2 | 2 | 2 | (4) | 2 | 2 | 2 | 2 | 2 | 2 | 18 | 9 |
| 13 | 365.2 Flow Measuring Installation | 1 | 1 | 1 | 1 | 1 | (1) | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 5 |
| 14 | 389.2 Other Plant & Misc. Equipment | 12 | 12 | 12 | 12 | 12 | 6 | 12 | 12 | 12 | 12 | 12 | 12 | 138 | 69 |
| 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 | 1 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 14 | 7 |
| 18 | 370.3 Receiving Wells | 4 | 4 | 4 | 4 | 4 | (2) | 4 | 4 | 4 | 4 | 4 | 4 | 42 | 21 |
| 19 | 371.3 Pumping Equipment | 109 | 109 | 109 | 109 | 109 | 104 | 109 | 109 | 109 | 109 | 109 | 109 | 1,303 | 651 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| 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 | 33 | 33 | 33 | 33 | 33 | 31 | 33 | 33 | 33 | 33 | 33 | 33 | 394 | 197 |
| 24 | 380.4 Treatment & Disposal | 207 | 207 | 207 | 207 | 207 | 206 | 207 | 207 | 207 | 207 | 207 | 207 | 2,483 | 1,241 |
| 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 | 31 | 31 | 31 | 31 | 31 | 35 | 31 | 31 | 31 | 31 | 31 | 31 | 376 | 188 |
| 27 | 389.4 Other Plant & Misc. Equipment | 1 | 1 | 1 | 1 | 1 | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 15 | 8 |
| 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 | 7 | 7 | 7 | 7 | 7 | (9) | 7 | 7 | 7 | 7 | 7 | 7 | 88 | 33 |
| 31 | 390.5 Office Furniture & Equipment | 11 | 11 | 11 | 11 | 11 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 136 | 68 |
| 32 | 390.51 Computer Equipment | 75 | 75 | 75 | 75 | 75 | 77 | 75 | 75 | 75 | 75 | 75 | 75 | 902 | 451 |
| 33 | 391.5 Transportation Equipment | 43 | 43 | 43 | 43 | 43 | 48 | 43 | 43 | 43 | 43 | 43 | 43 | 521 | 261 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 71 | 35 |
| 36 | 394.5 Laboratory Equipment | 6 | 6 | 6 | 6 | 6 | 3 | 6 | 6 | 6 | 6 | 6 | 6 | 69 | 34 |
| 37 | 395.5 Power Operated Equipment | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 108 | 54 |
| 38 | 396.5 Communication Equipment | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 59 | 29 |
| 39 | 397.5 Miscellaneous Equipment | 2 | 2 | 2 | 2 | 2 | (4) | 2 | 2 | 2 | 2 | 2 | 2 | 18 | 9 |
| 40 | 398.5 Other Tangible Plant | 4 | 4 | 4 | 4 | 4 | 6 | 4 | 4 | 4 | 4 | 4 | 4 | 50 | 25 |
| 41 | INTANGIBLE PLANT | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 120 | 60 |
| 42 | COLLECTION PLANT | 105 | 105 | 105 | 105 | 105 | 89 | 105 | 105 | 105 | 105 | 105 | 105 | 1,244 | 622 |
| 43 | SYSTEM PUMPING PLANT | 114 | 114 | 114 | 114 | 114 | 108 | 114 | 114 | 114 | 114 | 114 | 114 | 1,362 | 681 |
| 44 | TREATMENT AND DISPOSAL PLANT | 272 | 272 | 272 | 272 | 272 | 276 | 272 | 272 | 272 | 272 | 272 | 272 | 3,268 | 1,634 |
| 45 | GENERAL PLANT | 168 | 168 | 168 | 168 | 168 | 156 | 168 | 168 | 168 | 168 | 168 | 168 | 2,004 | 1,000 |
| 46 | TOTAL NET ADDITIONS | 669 | 669 | 669 | 669 | 669 | 639 | 669 | 669 | 669 | 669 | 669 | 669 | 7,998 | 3,997 |

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

Company: SSU / Citrus / Apache Shores
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 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 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 46 | 23 |
| 4 | 389.1 Other Plant & Misc. Equipment | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 74 | 37 |
| 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 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| 8 | 360.2 Collection Sewers - Force | 4 | 4 | 4 | 4 | 4 | 0 | 4 | 4 | 4 | 4 | 4 | 4 | 44 | 22 |
| 9 | 361.2 Collection Sewers - Gravity | 74 | 74 | 74 | 74 | 74 | 71 | 74 | 74 | 74 | 74 | 74 | 74 | 885 | 442 |
| 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 | 12 | 12 | 12 | 12 | 12 | 14 | 12 | 12 | 12 | 12 | 12 | 12 | 146 | 73 |
| 12 | 364.2 Flow Measuring Devices | 2 | 2 | 2 | 2 | 2 | (4) | 2 | 2 | 2 | 2 | 2 | 2 | 18 | 9 |
| 13 | 365.2 Flow Measuring Installation | 1 | 1 | 1 | 1 | 1 | (1) | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 5 |
| 14 | 389.2 Other Plant & Misc. Equipment | 12 | 12 | 12 | 12 | 12 | 6 | 12 | 12 | 12 | 12 | 12 | 12 | 138 | 69 |
| 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 | 1 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 14 | 7 |
| 18 | 370.3 Receiving Wells | 4 | 4 | 4 | 4 | 4 | (2) | 4 | 4 | 4 | 4 | 4 | 4 | 42 | 21 |
| 19 | 371.3 Pumping Equipment | 109 | 109 | 109 | 109 | 109 | 104 | 109 | 109 | 109 | 109 | 109 | 109 | 1,303 | 651 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| 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 | 33 | 33 | 33 | 33 | 33 | 31 | 33 | 33 | 33 | 33 | 33 | 33 | 394 | 197 |
| 24 | 380.4 Treatment & Disposal | 207 | 207 | 207 | 207 | 207 | 206 | 207 | 207 | 207 | 207 | 207 | 207 | 2,483 | 1,241 |
| 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 | 31 | 31 | 31 | 31 | 31 | 35 | 31 | 31 | 31 | 31 | 31 | 31 | 376 | 188 |
| 27 | 389.4 Other Plant & Misc. Equipment | 1 | 1 | 1 | 1 | 1 | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 15 | 8 |
| 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 | 7 | 7 | 7 | 7 | 7 | 5 | 7 | 7 | 7 | 7 | 7 | 7 | 82 | 41 |
| 31 | 390.5 Office Furniture & Equipment | 11 | 11 | 11 | 11 | 11 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 136 | 68 |
| 32 | 390.51 Computer Equipment | 75 | 75 | 75 | 75 | 75 | 77 | 75 | 75 | 75 | 75 | 75 | 75 | 902 | 451 |
| 33 | 391.5 Transportation Equipment | 43 | 43 | 43 | 43 | 43 | 48 | 43 | 43 | 43 | 43 | 43 | 43 | 521 | 261 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 71 | 35 |
| 36 | 394.5 Laboratory Equipment | 6 | 6 | 6 | 6 | 6 | 3 | 6 | 6 | 6 | 6 | 6 | 6 | 69 | 34 |
| 37 | 395.5 Power Operated Equipment | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 108 | 54 |
| 38 | 396.5 Communication Equipment | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 59 | 29 |
| 39 | 397.5 Miscellaneous Equipment | 2 | 2 | 2 | 2 | 2 | (4) | 2 | 2 | 2 | 2 | 2 | 2 | 18 | 9 |
| 40 | 398.5 Other Tangible Plant | 4 | 4 | 4 | 4 | 4 | 6 | 4 | 4 | 4 | 4 | 4 | 4 | 50 | 25 |
| 41 | **INTANGIBLE PLANT** | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 120 | 60 |
| 42 | **COLLECTION PLANT** | 105 | 105 | 105 | 105 | 105 | 89 | 105 | 105 | 105 | 105 | 105 | 105 | 1,244 | 622 |
| 43 | **SYSTEM PUMPING PLANT** | 114 | 114 | 114 | 114 | 114 | 108 | 114 | 114 | 114 | 114 | 114 | 114 | 1,362 | 681 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 272 | 272 | 272 | 272 | 272 | 276 | 272 | 272 | 272 | 272 | 272 | 272 | 3,268 | 1,634 |
| 45 | **GENERAL PLANT** | 168 | 168 | 168 | 168 | 168 | 170 | 168 | 168 | 168 | 168 | 168 | 168 | 2,018 | 1,008 |
| 46 | **TOTAL GROSS ADDITIONS** | 669 | 669 | 669 | 669 | 669 | 653 | 669 | 669 | 669 | 669 | 669 | 669 | 8,012 | 4,005 |

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

Company: SSU / Citrus / Apache Shores
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 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 | 380.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 381.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 382.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 383.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 384.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 385.2 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 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 8 |
| 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 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 8 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 8 |

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

Company: SSU / Clines / Apache Shores
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 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 |





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 / Citrus / Apache Shores
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 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 | 501 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 539 | 0.00% | 0 |
| 5 | **COLLECTION PLANT** | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 38 | 40.50% | 15 |
| 8 | 360.2 Collection Sewers - Force | 265 | 40.50% | 107 |
| 9 | 361.2 Collection Sewers - Gravity | 23,301 | 40.50% | 9,437 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 3,156 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 76 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 113 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 1,693 | 0.00% | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 472 | 40.50% | 191 |
| 18 | 370.3 Receiving Wells | 442 | 40.50% | 179 |
| 19 | 371.3 Pumping Equipment | 5,844 | 40.50% | 2,367 |
| 20 | 389.3 Other Plant & Misc. Equipment | 14 | 40.50% | 6 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 4,010 | 29.41% | 1,179 |
| 24 | 380.4 Treatment & Disposal | 10,798 | 29.41% | 3,176 |
| 25 | 381.4 Plant Sewers | 0 | 29.41% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 1,719 | 29.41% | 506 |
| 27 | 389.4 Other Plant & Misc. Equipment | 95 | 29.41% | 28 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 775 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 1,005 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 2,651 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 2,506 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 11 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 609 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 184 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 1,096 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 305 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 75 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 353 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 1,040 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 28,642 | 33.37% | 9,559 |
| 43 | **SYSTEM PUMPING PLANT** | 6,772 | 40.51% | 2,743 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 16,622 | 29.41% | 4,889 |
| 45 | **GENERAL PLANT** | 9,570 | 0.00% | 0 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 62,646 | 27.44% | 17,191 |

6/14/95 6:58 PM A10S7.XLS

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 / Citrus / Apache Shores
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 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 / Citrus / Apache Shores
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 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 |
| 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 | 26,963 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 0 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 0 |
| 15 | 12/31/92 Balance | 26,963 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 0 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 0 |
| 22 | 12/31/93 Balance | 26,963 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 0 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 0 |
| 29 | 12/31/94 Balance | 26,963 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | 12/31/95 Balance | 26,963 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 0 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 0 |
| 43 | 12/31/96 Balance | 26,963 |

(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 / Citrus / Apache Shores**
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 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 | 26,963 | 0 | 26,963 | 0 | 26,963 | 26,963 | 0 | 26,963 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33.57% | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40.47% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 26,963 | 0 | 26,963 | 0 | 26,963 | 26,963 | 0 | 26,963 | 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 / Citrus / Apache Shores
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 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 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 0 | 26,963 |
| 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 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 26,963 | 0 | 26,963 |

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

Company: SSU / Citrus / Apache Shores
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 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 / Citrus / Apache Shores
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 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 / Citrus / Apache Shores
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 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 / Citrus / Apache Shores
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 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 / Citrus / Apache Shores
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 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 / Citrus / Apache Shores
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 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 |
| 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 | 12,498 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 674 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 674 |
| 15 | 12/31/92 Balance | 13,172 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 768 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 768 |
| 22 | 12/31/93 Balance | 13,940 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 1,035 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 1,035 |
| 29 | 12/31/94 Balance | 14,975 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 952 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 952 |
| 36 | 12/31/95 Balance | 15,927 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 952 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 952 |
| 43 | 12/31/96 Balance | 16,879 |

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

6/14/95 7:10 PM A13S2.XLS

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 / Citrus / Apache Shores**
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 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 2 | Line/Main Extensions | 15,927 | 952 | 16,879 | 0 | 16,879 | 16,403 | 0 | 16,403 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33.37% | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40.51% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 15,927 | 952 | 16,879 | 0 | 16,879 | 16,403 | 0 | 16,403 | 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 / Citrus / Apache Shores
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 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 | 15,927 | 16,006 | 16,085 | 16,164 | 16,243 | 16,322 | 16,405 | 16,484 | 16,563 | 16,642 | 16,721 | 16,800 | 16,879 | 952 | 16,403 |
| 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 | 15,927 | 16,006 | 16,085 | 16,164 | 16,243 | 16,322 | 16,405 | 16,484 | 16,563 | 16,642 | 16,721 | 16,800 | 16,879 | 952 | 16,403 |





Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Apache Shores
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 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 | 79 | 79 | 79 | 79 | 79 | 83 | 79 | 79 | 79 | 79 | 79 | 79 | 952 | 476 |
| 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 | 79 | 79 | 79 | 79 | 79 | 83 | 79 | 79 | 79 | 79 | 79 | 79 | 952 | 476 |





Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Apache Shores
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 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 | 79 | 79 | 79 | 79 | 79 | 83 | 79 | 79 | 79 | 79 | 79 | 79 | 952 | 476 |
| 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 | 79 | 79 | 79 | 79 | 79 | 83 | 79 | 79 | 79 | 79 | 79 | 79 | 952 | 476 |





Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Apache Shores
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 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 / Citrus / Apache Shores
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 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 8 of 8
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) Class of Capital (a) | (2) Dollar Amount | (3) Percent of Capital | (4) Actual Cost Rates | (5) Weighted Cost (3) X (4) | (6) |
|---|---|---|---|---|---|---|
| | **CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE** | | | | | |
| 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**

| Line No. | 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 | | | | | | |

**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**

| | | | |
|---|---|---|---|
| 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 Comosis [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 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) 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 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 | 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% |

6/14/95 7:19 PM 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 / Citrus / Apache Shores
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 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.

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 | 28.56% |
| 34 | Non-used and Useful Amount | 0 |



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

| | (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 | 4,368,918 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,518 | 4,485,726 | 4,396,985 | 4,548,529 | 4,458,554 | 4,836,059 | 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 | 358,226 | 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 | 568,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 568,887 | 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 | 187,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 187,966 | 204,843 |
| 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 | 4,949,577 |
| 13 | Misc Current Assets | 228,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 148,283 | 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 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 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 | 2,253,562 |
| 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 | 16,102,848 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 782,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,282 | 778,179 | 856,237 |
| 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 | 479,501 | 693,405 | 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) | (149,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,788 | 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 | 7,633,156 | 8,522,484 | 9,425,198 | 10,175,894 | 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 | 362,682,280 | 363,312,930 | 365,134,483 | 366,726,515 | 370,754,509 | 371,512,733 | 372,536,487 | 372,975,675 | 373,750,421 | 375,355,898 | 377,280,346 | 382,358,286 | 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 | 12,782,848 | 12,240,842 | 8,810,298 | 7,027,966 |
| 6 | | | | | | | | | | | | | | | |
| 7 | GROSS UTILITY PLANT | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 367,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,520,988 | 391,168,584 | 378,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,889) | (93,250,261) | (94,078,901) | (94,995,813) | (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 | 274,857,449 | 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 | 293,236 | 297,036 | 300,834 | 276,048 |
| 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 | 279,286,319 |
| 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 | 1,414,836 | 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 | 4,166,892 | 3,694,978 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,599 | 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 | 6,817,512 | 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 / 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 | 4,398,985 | 4,548,529 | 4,456,554 | 4,836,058 | 4,818,754 | 4,483,366 |
| 34 | Other Accounts Receivable | 381,585 | 381,845 | 343,901 | 352,884 | 396,421 | 411,546 | 416,868 | 369,978 | 358,326 | 413,017 | 379,754 | 441,376 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (363,874) | (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 | 478,301 | 523,094 | 586,867 | 610,880 | 654,473 | 435,506 | 478,301 | 523,094 | 586,867 | 610,880 | 391,715 | 435,506 | 478,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 180,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,865 | 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 | 9,909,593 | 9,384,598 | 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 | 9,528,283 | 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 | 1,786,886 |
| 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 | 257,305 |
| 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 | 4,918,882 |
| 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 | 3,866,166 | 3,866,166 | 3,866,166 | 3,866,166 | 3,866,166 | 3,866,166 | 3,866,166 | 3,866,166 | 3,866,166 | 3,866,166 | 3,866,166 | 3,866,166 | 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 | 30,967,979 | 30,764,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,085 | 326,861,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,585 | 341,050,416 | 342,657,890 | 341,247,177 | 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 | 11,282,458 | 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 | 97,868,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,508 | 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 | 122,062,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,758 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | TOTAL CAPITALIZATION | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,428 | 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 | 1,810,000 | 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 | (936,282) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (804,499) | (404,237) | (203,975) | (426,381) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,180 | 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 | 4,408,982 | 5,194,864 | 5,747,234 | 3,800,897 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,860 | 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 | 1,267,994 | 1,843,027 | 427,232 | (267,470) | 307,861 | 581,649 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 58,136 | 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 | 1,897,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,898,414 | 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 Viarima

| 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 | 7,328,937 | 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 | 2,666,076 | 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 | 2,821,549 | 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 | (319,286) | (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 | 112,731,589 | 112,967,823 | 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 | 1,354,898 | 1,351,090 | 1,347,283 | 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 | 119,366,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,706 | 120,318,971 | 120,533,851 | 120,865,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,085 | 328,661,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,081,472 | 341,101,987 | 340,921,505 | 339,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |



6/15/95 1:42 PM A19W2.XLS

Note: May not cross foot due to rounding.

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

**Company: SSU / Citrus / Apache Shores**
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 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 | 3,031 | |
| 1 | Dated 3/22/93 | (3,937) | | Dated 3/22/93 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | (3,937) | | 12/31/91 Adjusted Balance | 3,031 | |
| 4 | | | | 1992 Amortization Expense | 79 | |
| 5 | 12/31/92 Balance | (3,937) | | 12/31/92 BALANCE | 3,110 | |
| 6 | | | | 1993 Amortization Expense | 79 | |
| 7 | 12/31/93 Balance | (3,937) | | 12/31/93 BALANCE | 3,189 | |
| 8 | | | | 1994 Amortization Expense | 79 | |
| 9 | 12/31/94 Balance | (3,937) | | 12/31/94 BALANCE | 3,268 | |
| 10 | | | | 1995 Amortization Expense | 79 | |
| 11 | 12/31/95 Balance | (3,937) | | 12/31/95 BALANCE | 3,347 | |
| 12 | | | | 1996 Amortization Expense | 79 | |
| 13 | **12/31/96 Balance** | (3,937) | (3,937) | **12/31/96 BALANCE** | 3,426 | 3,387 |

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 | (3,937) | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % | 28.06% | A-6 (S) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | (1,105) | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 3,387 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Amortization - % | 27.44% | A-10 (S) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 929 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | (176) | | A-7 (S) |

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

Company: SSU / Citrus / Apache Shores
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 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 cross foot due to rounding.

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

**Company: SSU / Citrus / Apache Shores**
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 | 24,534 | 0 | 24,534 | 12,520 | 37,054 | 51.03% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 24,534 | 0 | 24,534 | 12,520 | 37,054 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 24,587 | 1,223 | 25,810 | 0 | 25,810 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 5,170 | 0 | 5,170 | 0 | 5,170 | | B-14(S) |
| 8 | Amortization | (60) | 0 | (60) | 0 | (60) | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 5,759 | (997) | 4,762 | 563 (A) | 5,325 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (5,843) | (513) | (6,356) | 4,612 (B) | (1,744) | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 29,613 | (287) | 29,326 | 5,175 | 34,501 | | |
| 12 | **NET OPERATING INCOME** | (5,079) | 287 | (4,792) | 7,345 | 2,553 | | |
| 13 | **RATE BASE** | 65,583 | 0 | 65,583 | | 65,583 | | A-2(S) |
| 14 | **RATE OF RETURN** | (7.74%) | | (7.31%) | | 3.89% | | 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 / Citrus / Apache Shores**
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 | 24,534 | 0 | 24,534 | 19,703 | 44,237 | 80.31% | B-4(S),B-3(S) |
| 3 Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 Total Operating Revenue | 24,534 | 0 | 24,534 | 19,703 | 44,237 | | |
| 5 **OPERATING EXPENSES** | | | | | | | |
| 6 Operation and Maintenance | 24,587 | 1,223 | 25,810 | 0 | 25,810 | | B-6(S) |
| 7 Depreciation net of CIAC Amort | 5,170 | 0 | 5,170 | 0 | 5,170 | | B-14(S) |
| 8 Amortization | (60) | 0 | (60) | 0 | (60) | | B-18(S), A-21(S) |
| 9 Taxes Other than Income | 5,759 | (997) | 4,762 | 887 (A) | 5,649 | | B-15(S),B-2(S)3/3 |
| 10 Provision for Income Taxes | (5,843) | (513) | (6,356) | 7,258 (B) | 902 | | B-17(S),B-2(S)3/3 |
| 11 Total Operating Expenses | 29,613 | (287) | 29,326 | 8,145 | 37,471 | | |
| 12 **NET OPERATING INCOME** | (5,079) | 287 | (4,792) | 11,558 | 6,766 | | |
| 13 **RATE BASE** | 65,583 | 0 | 65,583 | | 65,583 | | A-2(S) |
| 14 **RATE OF RETURN** | (7.74%) | | (7.31%) | | 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 / Citrus / Apache Shores
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. | Description | Required | Requested | Supporting Schedules | Recap Schedules |
|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) |
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | (3.78%) | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 3.89% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 65,583 | 65,583 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 6,766 | 2,553 | | |
| 7 | Adjusted Income Under Present Rates | (4,792) | (4,792) | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 11,558 | 7,345 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 18,816 | 11,957 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 19,703 | 12,520 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 18,816 | 11,957 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 7,258 | 4,612 | | B-2(S)1/3,2/3 |
| 17 | ***TAXES OTHER THAN INCOME ADJUSTMENT:*** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 887 | 563 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 11,558 | 7,345 | | 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% |

Note: May not cross foot due to rounding.

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

**Company: SSU / Citrus / Apache Shores**
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 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 | 320 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 224 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 115 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 565 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 1,223 | |
| 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. | 58 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (1,055) | |
| 43 | | | |
| 44 | | (997) | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (513) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (513) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | (287) | |
| 53 | | | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Citrus / Apache Shores**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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)

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | | 1996 Revenues (Present) | | |
| Line No. | Account No. and Description | Per Books | Adjustments | Adjusted Revenues |
| 1 | **SEWER SALES:** | | | |
| 2 | 521.1 Flat Rate - Residential | 3,074 | 0 | 3,074 |
| 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 | 21,460 | 0 | 21,460 |
| 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 | 24,534 | 0 | 24,534 |
| 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** | 24,534 | 0 | 24,534 |
| 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** | 24,534 | 0 | 24,534 |



Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Apache Shores
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 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. | (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 | 11,848 | 721 | 12,569 | 7,630 | 364 | 7,993 | 1,164 | 120 | 1,284 | 3,055 | 237 | 3,292 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 2,961 | 39 | 3,000 | 1,907 | 0 | 1,907 | 291 | 16 | 307 | 763 | 23 | 786 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 991 | 0 | 991 | 991 | 0 | 991 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 1,812 | 7 | 1,819 | 1,757 | 0 | 1,757 | 4 | 0 | 4 | 51 | 7 | 58 |
| 7 | 716 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 1,107 | 0 | 1,107 | 1,107 | 0 | 1,107 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 632 | 36 | 668 | 430 | 0 | 430 | 62 | 6 | 68 | 140 | 30 | 170 |
| 10 | 731 Contractual Services - Eng. | 23 | 0 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 23 | 0 | 23 |
| 11 | 732 Contractual Services - Acct. | 124 | 0 | 124 | 0 | 0 | 0 | 0 | 0 | 0 | 124 | 0 | 124 |
| 12 | 733 Contractual Services - Legal | 75 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 0 | 75 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 1,236 | 198 | 1,434 | 1,043 | 108 | 1,151 | 0 | 0 | 0 | 193 | 90 | 284 |
| 15 | 741 Rental of Real Building/Real Property | 111 | 17 | 129 | 0 | 0 | 0 | 0 | 0 | 0 | 111 | 17 | 129 |
| 16 | 742 Rental of Equipment | 5 | 3 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 | 8 |
| 17 | 750 Transportation Expense | 658 | 8 | 666 | 560 | 0 | 560 | 44 | 5 | 49 | 54 | 3 | 57 |
| 18 | 756 Insurance - Vehicle | 85 | 0 | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 85 | 0 | 85 |
| 19 | 757 Insurance - General Liability | 175 | 36 | 212 | 0 | 0 | 0 | 0 | 0 | 0 | 175 | 36 | 212 |
| 20 | 758 Insurance - Workman's Comp | 203 | 2 | 204 | 130 | 0 | 130 | 20 | 1 | 21 | 52 | 1 | 53 |
| 21 | 759 Insurance - Other | 17 | 0 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 0 | 17 |
| 22 | 760 Advertising Expense | 19 | 17 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 19 | 17 | 36 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 515 | 0 | 515 | 0 | 0 | 0 | 0 | 0 | 0 | 515 | 0 | 515 |
| 24 | 767 Reg. Comm. Exp. - Other | 41 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 41 | 0 | 41 |
| 25 | 770 Bad Debt Expense | 152 | 16 | 169 | 0 | 0 | 0 | 152 | 16 | 169 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 1,793 | 121 | 1,915 | 548 | 0 | 548 | 382 | 22 | 404 | 863 | 99 | 962 |
| 27 | TOTAL SEWER O & M EXPENSES | 24,587 | 1,223 | 25,810 | 16,103 | 472 | 16,574 | 2,118 | 188 | 2,307 | 6,365 | 563 | 6,929 |

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 / Citrus / Apache Shores
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 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 | 988 | 890 | 1,030 | 987 | 1,001 | 976 | 1,011 | 999 | 978 | 1,008 | 978 | 1,003 | 11,848 | 721 | 12,569 |
| 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) | 247 | 222 | 257 | 247 | 250 | 244 | 253 | 250 | 244 | 252 | 244 | 251 | 2,961 | 39 | 3,000 |
| 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 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 991 | 0 | 991 |
| 6 | 715.1-.8 Purchased Power | 156 | 150 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 151 | 1,812 | 7 | 1,819 |
| 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 | 72 | 144 | 72 | 49 | 167 | 49 | 72 | 144 | 72 | 49 | 167 | 49 | 1,107 | 0 | 1,107 |
| 9 | 720.1-.8 Materials & Supplies | 22 | 43 | 23 | 50 | 83 | 109 | 27 | 24 | 45 | 31 | 153 | 21 | 632 | 36 | 668 |
| 10 | 731.1-.8 Contractual Services - Eng. | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 | 0 | 23 |
| 11 | 732.1-.8 Contractual Services - Acct. | 10 | 10 | 11 | 11 | 10 | 10 | 10 | 10 | 10 | 11 | 10 | 10 | 124 | 0 | 124 |
| 12 | 733.1-.8 Contractual Services - Legal | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 75 | 0 | 75 |
| 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 | 81 | 94 | 82 | 80 | 95 | 79 | 299 | 94 | 79 | 80 | 95 | 79 | 1,236 | 198 | 1,434 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 9 | 9 | 10 | 10 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 111 | 17 | 128 |
| 16 | 742.1-.8 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 | 8 |
| 17 | 750.1-.8 Transportation Expense | 57 | 54 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 658 | 8 | 666 |
| 18 | 756.1-.8 Insurance - Vehicle | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 85 | 0 | 85 |
| 19 | 757.1-.8 Insurance - General Liability | 14 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 14 | 15 | 175 | 36 | 212 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 17 | 15 | 18 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 203 | 2 | 204 |
| 21 | 759.1-.8 Insurance - Other | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 17 | 0 | 17 |
| 22 | 760.1-.8 Advertising Expense | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 19 | 17 | 36 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 42 | 41 | 44 | 44 | 43 | 43 | 43 | 43 | 43 | 44 | 42 | 43 | 515 | 0 | 515 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 41 | 0 | 41 |
| 25 | 770.1-.8 Bad Debt Expense | 13 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 152 | 16 | 169 |
| 26 | 775.1-.8 Miscellaneous Expenses | 127 | 197 | 130 | 122 | 205 | 119 | 124 | 204 | 119 | 122 | 204 | 121 | 1,793 | 121 | 1,915 |
| 27 | TOTAL SEWER O & M EXPENSES | 1,961 | 1,999 | 2,015 | 1,953 | 2,218 | 1,993 | 2,203 | 2,132 | 1,955 | 1,961 | 2,256 | 1,940 | 24,587 | 1,223 | 25,810 |

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.

6/16/95 8:29 AM B06S2.XLS

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 / Citrus / Apache Shores
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 of operation and maintenance expenses by primary account for each month of the last 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 | 640 | 561 | 670 | 626 | 645 | 626 | 655 | 644 | 629 | 649 | 632 | 651 | 7,830 | 364 | 7,993 |
| 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) | 160 | 140 | 167 | 157 | 161 | 156 | 164 | 161 | 157 | 162 | 158 | 163 | 1,907 | 0 | 1,907 |
| 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 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 991 | 0 | 991 |
| 6 | 715.1-.6 Purchased Power | 151 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 1,757 | 0 | 1,757 |
| 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 | 72 | 144 | 72 | 49 | 167 | 49 | 72 | 144 | 72 | 49 | 167 | 49 | 1,107 | 0 | 1,107 |
| 9 | 720.1-.6 Materials & Supplies | 6 | 27 | 5 | 33 | 66 | 93 | 10 | 7 | 28 | 13 | 137 | 4 | 430 | 0 | 430 |
| 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 | 65 | 78 | 65 | 63 | 78 | 63 | 283 | 78 | 63 | 63 | 79 | 63 | 1,043 | 108 | 1,151 |
| 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 | 49 | 46 | 47 | 46 | 46 | 46 | 47 | 46 | 46 | 46 | 46 | 46 | 560 | 0 | 560 |
| 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) | 11 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 130 | 0 | 130 |
| 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 | 24 | 100 | 24 | 16 | 100 | 15 | 19 | 99 | 16 | 17 | 102 | 17 | 548 | 0 | 548 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 1,261 | 1,335 | 1,291 | 1,231 | 1,504 | 1,287 | 1,488 | 1,419 | 1,252 | 1,240 | 1,561 | 1,233 | 16,103 | 472 | 16,574 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmen'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 / Citrus / Apache Shores
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 of operation and maintenance expenses by primary account for each month of the last 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 | 97 | 89 | 98 | 98 | 98 | 97 | 99 | 98 | 95 | 100 | 96 | 98 | 1,164 | 120 | 1,284 |
| 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) | 24 | 22 | 25 | 24 | 24 | 24 | 25 | 25 | 24 | 25 | 24 | 25 | 291 | 16 | 307 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 |
| 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 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 62 | 6 | 68 |
| 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 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 | 5 | 49 |
| 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) | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 | 1 | 21 |
| 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 | 13 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 152 | 16 | 169 |
| 26 | 775.7 | Miscellaneous Expenses | 32 | 29 | 32 | 32 | 32 | 32 | 33 | 32 | 31 | 33 | 32 | 32 | 382 | 22 | 404 |
| 27 | | TOTAL SEWER ALLOCATED CUST ACCTS EXP. | 177 | 162 | 179 | 178 | 178 | 176 | 181 | 179 | 174 | 181 | 175 | 179 | 2,118 | 188 | 2,307 |

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 / Citrus / Apache Shores
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 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 | 251 | 241 | 262 | 261 | 257 | 254 | 256 | 257 | 253 | 259 | 250 | 254 | 3,055 | 237 | 3,292 |
| 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) | 63 | 60 | 65 | 65 | 64 | 63 | 64 | 64 | 63 | 65 | 62 | 63 | 763 | 23 | 786 |
| 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 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 51 | 7 | 58 |
| 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 | 12 | 11 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 11 | 12 | 140 | 30 | 170 |
| 10 | 731.8 Contractual Services - Eng. | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 | 0 | 23 |
| 11 | 732.8 Contractual Services - Acct. | 10 | 10 | 11 | 11 | 10 | 10 | 10 | 10 | 10 | 11 | 10 | 10 | 124 | 0 | 124 |
| 12 | 733.8 Contractual Services - Legal | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 75 | 0 | 75 |
| 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 | 16 | 15 | 17 | 17 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 193 | 90 | 284 |
| 15 | 741.8 Rental of Real Building/Real Property | 9 | 9 | 10 | 10 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 111 | 17 | 129 |
| 16 | 742.8 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 | 8 |
| 17 | 750.8 Transportation Expense | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 54 | 3 | 57 |
| 18 | 756.8 Insurance - Vehicle | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 85 | 0 | 85 |
| 19 | 757.8 Insurance - General Liability | 14 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 14 | 15 | 175 | 36 | 212 |
| 20 | 758.8 Insurance - Workman's Comp (2) | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 | 1 | 53 |
| 21 | 759.8 Insurance - Other | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 17 | 0 | 17 |
| 22 | 760.8 Advertising Expense | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 19 | 17 | 36 |
| 23 | 766.8 Reg. Comm. Exp. - Rate Case Amort. | 42 | 41 | 44 | 44 | 43 | 43 | 43 | 43 | 43 | 44 | 42 | 43 | 515 | 0 | 515 |
| 24 | 767.8 Reg. Comm. Exp. - Other | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 41 | 0 | 41 |
| 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 | 71 | 68 | 74 | 74 | 73 | 72 | 72 | 73 | 72 | 73 | 71 | 72 | 863 | 99 | 962 |
| 27 | TOTAL SEWER ALLOCATED A & G EXPENSES | 523 | 502 | 545 | 544 | 536 | 529 | 534 | 535 | 528 | 540 | 520 | 528 | 6,365 | 563 | 6,929 |

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 / Citrus / Apache Shores**
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 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 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 | 11,605 | 681 | (438) | 11,848 | 0 | 103 | 53 | 0 | 0 | 565 | 721 | 12,569 |
| 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) | 2,882 | 79 | 0 | 2,961 | 0 | 26 | 13 | 0 | 0 | 0 | 39 | 3,000 |
| 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 | 972 | 19 | 0 | 991 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 991 |
| 6 | 715.1-.8 Purchased Power | 1,818 | 0 | (6) | 1,812 | 0 | 7 | 0 | 0 | 0 | 0 | 7 | 1,819 |
| 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 | 1,086 | 21 | 0 | 1,107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,107 |
| 9 | 720.1-.8 Materials & Supplies | 640 | 12 | (21) | 632 | 0 | 13 | 17 | 7 | 0 | 0 | 36 | 668 |
| 10 | 731.1-.8 Contractual Services - Eng. | 25 | 0 | (2) | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 11 | 732.1-.8 Contractual Services - Acct. | 135 | 3 | (13) | 124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 124 |
| 12 | 733.1-.8 Contractual Services - Legal | 81 | 2 | (8) | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 |
| 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 | 1,232 | 24 | (20) | 1,236 | 0 | 32 | 58 | 108 | 0 | 0 | 198 | 1,434 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 120 | 2 | (12) | 111 | 0 | 17 | 0 | 0 | 0 | 0 | 17 | 129 |
| 16 | 742.1-.8 Rental of Equipment | 6 | 0 | (1) | 5 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 8 |
| 17 | 750.1-.8 Transportation Expense | 656 | 13 | (10) | 658 | 0 | 8 | 0 | 0 | 0 | 0 | 8 | 666 |
| 18 | 756.1-.8 Insurance - Vehicle | 92 | 2 | (9) | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85 |
| 19 | 757.1-.8 Insurance - General Liability | 190 | 4 | (19) | 175 | 0 | 36 | 0 | 0 | 0 | 0 | 36 | 212 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 208 | (5) | 0 | 203 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 204 |
| 21 | 759.1-.8 Insurance - Other | 19 | 0 | (2) | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 |
| 22 | 760.1-.8 Advertising Expense | 21 | 0 | (2) | 19 | 0 | 0 | 17 | 0 | 0 | 0 | 17 | 36 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 341 | 0 | 174 | 515 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 515 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 46 | 0 | (5) | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41 |
| 25 | 770.1-.8 Bad Debt Expense | 165 | 3 | (16) | 152 | 0 | 16 | 0 | 0 | 0 | 0 | 16 | 169 |
| 26 | 775.1-.8 Miscellaneous Expenses | 1,886 | 37 | (129) | 1,793 | 0 | 57 | 64 | 0 | 0 | 0 | 121 | 1,915 |
| 27 | **TOTAL SEWER O & M EXPENSES** | 24,225 | 898 | (536) | 24,587 | 0 | 320 | 224 | 115 | 0 | 565 | 1,223 | 25,810 |

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 / Citrus / Apache Shores
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 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 | 7,207 | 423 | 0 | 7,630 | 0 | 0 | 0 | 0 | 0 | 364 | 364 | 7,993 |
| 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) | 1,790 | 117 | 0 | 1,907 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,907 |
| 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 | 972 | 19 | 0 | 991 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 991 |
| 6 | 715.1-.6 Purchased Power | 1,757 | 0 | 0 | 1,757 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,757 |
| 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 | 1,086 | 21 | 0 | 1,107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,107 |
| 9 | 720.1-.6 Materials & Supplies | 422 | 8 | (0) | 430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 430 |
| 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 | 1,023 | 20 | 0 | 1,043 | 0 | 0 | 0 | 108 | 0 | 0 | 108 | 1,151 |
| 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 | 549 | 11 | 0 | 560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 560 |
| 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) | 129 | 2 | 0 | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 130 |
| 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 | 538 | 10 | 0 | 548 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 548 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 15,472 | 631 | 0 | 16,103 | 0 | 0 | 0 | 109 | 0 | 364 | 472 | 16,574 |

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 / Citrus / Apache Shores**
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 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 | 1,213 | 71 | (121) | 1,164 | 0 | 65 | 0 | 0 | 0 | 55 | 120 | 1,284 |
| 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) | 301 | (10) | 0 | 291 | 0 | 16 | 0 | 0 | 0 | 0 | 16 | 307 |
| 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 | 4 | 0 | (0) | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 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 | 67 | 1 | (6) | 62 | 0 | 6 | 0 | 0 | 0 | 0 | 6 | 68 |
| 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 | 47 | 1 | (5) | 44 | 0 | 5 | 0 | 0 | 0 | 0 | 5 | 49 |
| 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) | 22 | (2) | 0 | 20 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 21 |
| 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 | 165 | 3 | (16) | 152 | 0 | 16 | 0 | 0 | 0 | 0 | 16 | 169 |
| 26 | 775.7 | Miscellaneous Expenses | 414 | 8 | (40) | 382 | 0 | 22 | 0 | 0 | 0 | 0 | 22 | 404 |
| 27 | | TOTAL SEWER O & M EXPENSES | 2,233 | 72 | (188) | 2,118 | 0 | 133 | 0 | 0 | 0 | 55 | 188 | 2,307 |

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 / Citrus / Apache Shores
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 itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-8(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. 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 | 3,185 | 187 | (317) | 3,055 | 0 | 38 | 53 | 0 | 0 | 146 | 237 | 3,292 |
| 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) | 791 | (27) | 0 | 763 | 0 | 9 | 13 | 0 | 0 | 0 | 23 | 786 |
| 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 | 57 | 0 | (5) | 51 | 0 | 7 | 0 | 0 | 0 | 0 | 7 | 58 |
| 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 | 152 | 3 | (15) | 140 | 0 | 6 | 17 | 7 | 0 | 0 | 30 | 170 |
| 10 | 731.8 | Contractual Services - Eng. | 25 | 0 | (2) | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 11 | 732.8 | Contractual Services - Acct. | 135 | 3 | (13) | 124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 124 |
| 12 | 733.8 | Contractual Services - Legal | 81 | 2 | (8) | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 |
| 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 | 209 | 4 | (20) | 193 | 0 | 32 | 58 | 0 | 0 | 0 | 90 | 284 |
| 15 | 741.8 | Rental of Real Building/Real Property | 120 | 2 | (12) | 111 | 0 | 17 | 0 | 0 | 0 | 0 | 17 | 129 |
| 16 | 742.8 | Rental of Equipment | 6 | 0 | (1) | 5 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 8 |
| 17 | 750.8 | Transportation Expense | 59 | 1 | (6) | 54 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 57 |
| 18 | 756.8 | Insurance - Vehicle | 92 | 2 | (9) | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85 |
| 19 | 757.8 | Insurance - General Liability | 190 | 4 | (18) | 175 | 0 | 36 | 0 | 0 | 0 | 0 | 36 | 212 |
| 20 | 758.8 | Insurance - Workmen's Comp (2) | 57 | (5) | 0 | 52 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 53 |
| 21 | 759.8 | Insurance - Other | 18 | 0 | (2) | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 |
| 22 | 760.8 | Advertising Expense | 21 | 0 | (2) | 19 | 0 | 0 | 17 | 0 | 0 | 0 | 17 | 36 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 341 | 0 | 174 | 515 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 515 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 46 | 0 | (5) | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 934 | 18 | (90) | 863 | 0 | 35 | 64 | 0 | 0 | 0 | 99 | 962 |
| 27 | TOTAL SEWER O & M EXPENSES | | 6,519 | 195 | (349) | 6,365 | 0 | 187 | 224 | 7 | 0 | 146 | 563 | 6,929 |

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.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| 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 | 701.1-.8 | Salaries & Wages - Employees | 11,805 | 12,569 | 964 | 8.31% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 2,882 | 3,000 | 118 | 4.08% |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 972 | 991 | 19 | 1.95% |
| 6 | 715.1-.8 | Purchased Power | 1,818 | 1,819 | 1 | 0.07% |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 | Chemicals | 1,086 | 1,107 | 21 | 1.95% |
| 9 | 720.1-.8 | Materials & Supplies | 641 | 668 | 28 | 4.36% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 25 | 23 | (2) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 135 | 124 | (10) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 81 | 75 | (6) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 1,232 | 1,434 | 202 | 16.38% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 120 | 129 | 8 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 6 | 8 | 3 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 655 | 666 | 11 | 1.67% |
| 18 | 756.1-.8 | Insurance - Vehicle | 92 | 85 | (7) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 190 | 212 | 22 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 208 | 204 | (3) | (1.80%) |
| 21 | 759.1-.8 | Insurance - Other | 19 | 17 | (1) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 21 | 36 | 16 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 341 | 515 | 174 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 46 | 41 | (4) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 165 | 169 | 4 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 1,886 | 1,915 | 29 | 1.53% |
| 27 | TOTAL SEWER O & M EXPENSES | | 24,225 | 25,810 | 1,584 | 6.54% |
| 28 | TOTAL ( LESS ACCTS 766 & 767) | | 23,839 | 25,253 | 1,415 | 5.93% |

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | Account Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
| 1 | 701.1-.6 | Salaries & Wages - Employees | 7,207 | 7,993 | 786 | 10.91% |
| 2 | 703.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.6 | Employee Pensions & Benefits | 1,790 | 1,907 | 117 | 6.52% |
| 4 | 710.1-.6 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.6 | Sludge Removal | 972 | 991 | 19 | 1.95% |
| 6 | 715.1-.6 | Purchased Power | 1,757 | 1,757 | 0 | 0.00% |
| 7 | 716.1-.6 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.6 | Chemicals | 1,086 | 1,107 | 21 | 1.95% |
| 9 | 720.1-.6 | Materials & Supplies | 422 | 430 | 8 | 1.92% |
| 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 | 1,023 | 1,151 | 128 | 12.48% |
| 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 | 549 | 560 | 11 | 1.99% |
| 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 | 129 | 130 | 1 | 1.14% |
| 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 | 538 | 548 | 10 | 1.91% |
| 27 | | TOTAL SEWER O & M EXPENSES | 15,473 | 16,574 | 1,101 | 7.12% |
| 28 | | TOTAL (LESS ACCTS 766 & 767) | 15,473 | 16,574 | 1,101 | 7.12% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 1,213 | 1,284 | 71 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 301 | 307 | 6 | 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 | 4 | 4 | (0) | (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 | 67 | 68 | 1 | 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 | 47 | 49 | 2 | 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 | 22 | 21 | (1) | (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 | 165 | 169 | 4 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 414 | 404 | (10) | (2.30%) |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 2,233 | 2,307 | 73 | 3.28% |
| 28 | **TOTAL (LESS ACCTS 766 & 767)** | | 2,233 | 2,307 | 73 | 3.28% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 3,185 | 3,292 | 107 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 791 | 786 | (5) | (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 | 57 | 58 | 2 | 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 | 152 | 170 | 18 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 25 | 23 | (2) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 135 | 124 | (10) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 81 | 75 | (6) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 209 | 284 | 74 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 120 | 129 | 8 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 6 | 8 | 3 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 59 | 57 | (2) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 92 | 85 | (7) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 190 | 212 | 22 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 57 | 53 | (4) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | 19 | 17 | (1) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 21 | 36 | 16 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 341 | 515 | 174 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 46 | 41 | (4) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 934 | 962 | 28 | 3.00% |
| 27 | TOTAL SEWER O & M EXPENSES | | 6,519 | 6,929 | 410 | 6.29% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 6,132 | 6,372 | 240 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

Company: SSU / Citrus / Apache Shores
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 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 / Citrus / Apache Shores
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 [ ]

-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 | $180 | 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 | $2,853 | $2 | |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 98 | |
| 52 | GIGA | Docket No. 920199-WS | 677,801 | 612 | |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 61 | |
| 54 | | | 854,174 | 771 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 899 | |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 390 | |
| 58 | | | 1,427,241 | 1,289 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 2,060 | |
| 60 | Annual Amortization | | $570,354 | $515 | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 113 | |
| 64 | % of Total | | 100.000000% | 0.090290% | |

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

## ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Citrus / Apache Shores
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 [ ]

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 | 14,587 | 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. | | | 17,829 | 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 / Citrus / Apache Shores
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 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 / Citrus / Apache Shores
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 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 | | | | | | | | | | | | |

| Line No. | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 10 | | | |
| 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 | | | |

| Line No. | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 28 | | | |
| 29 | | | |
| 30 | (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-6 (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 / Citrus / Apache Shores
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 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 | 1,847 | 40 | 2.50% | 46 | 0 | 46 | 0.00% | 0 | 46 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,337 | 18 | 5.56% | 74 | 0 | 74 | 0.00% | 0 | 74 |
| 5 | COLLECTION PLANT | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 23 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 91 | 32 | 3.13% | 3 | 0 | 3 | 40.50% | 1 | 2 |
| 8 | 360.2 Collection Sewers - Force | 1,320 | 30 | 3.33% | 44 | 0 | 44 | 40.50% | 18 | 26 |
| 9 | 361.2 Collection Sewers - Gravity | 39,850 | 45 | 2.22% | 885 | 0 | 885 | 40.50% | 358 | 527 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 5,570 | 38 | 2.63% | 146 | 0 | 146 | 0.00% | 0 | 146 |
| 12 | 364.2 Flow Measuring Devices | 88 | 5 | 20.00% | 18 | 0 | 18 | 0.00% | 0 | 18 |
| 13 | 365.2 Flow Measuring Installation | 365 | 38 | 2.63% | 10 | 0 | 10 | 0.00% | 0 | 10 |
| 14 | 389.2 Other Plant & Misc. Equipment | 2,474 | 18 | 5.56% | 138 | 0 | 138 | 0.00% | 0 | 138 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 14 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 456 | 32 | 3.13% | 14 | 0 | 14 | 40.50% | 6 | 8 |
| 18 | 370.3 Receiving Wells | 1,262 | 30 | 3.33% | 42 | 0 | 42 | 40.50% | 17 | 25 |
| 19 | 371.3 Pumping Equipment | 23,435 | 18 | 5.56% | 1,303 | 0 | 1,303 | 40.50% | 528 | 775 |
| 20 | 389.3 Other Plant & Misc. Equipment | 48 | 18 | 5.56% | 3 | 0 | 3 | 40.50% | 1 | 2 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 2,043 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 12,599 | 32 | 3.13% | 394 | 0 | 394 | 29.41% | 116 | 278 |
| 24 | 380.4 Treatment & Disposal | 44,650 | 18 | 5.56% | 2,483 | 0 | 2,483 | 29.41% | 730 | 1,753 |
| 25 | 381.4 Plant Sewers | 0 | 35 | 2.86% | 0 | 0 | 0 | 29.41% | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 11,288 | 30 | 3.33% | 376 | 0 | 376 | 29.41% | 111 | 265 |
| 27 | 389.4 Other Plant & Misc. Equipment | 262 | 18 | 5.56% | 15 | 0 | 15 | 29.41% | 4 | 11 |
| 28 | GENERAL PLANT | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 323 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 3,291 | 40 | 2.50% | 82 | 0 | 82 | 0.00% | 0 | 82 |
| 31 | 390.5 Office Furniture & Equipment | 2,034 | 15 | 6.67% | 136 | 0 | 136 | 0.00% | 0 | 136 |
| 32 | 390.51 Computer Equipment | 5,414 | 6 | 16.67% | 902 | 0 | 902 | 0.00% | 0 | 902 |
| 33 | 391.5 Transportation Equipment | 3,123 | 6 | 16.67% | 521 | 0 | 521 | 0.00% | 0 | 521 |
| 34 | 392.5 Stores Equipment | 29 | 18 | 5.56% | 2 | 0 | 2 | 0.00% | 0 | 2 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,134 | 16 | 6.25% | 71 | 0 | 71 | 0.00% | 0 | 71 |
| 36 | 394.5 Laboratory Equipment | 1,028 | 15 | 6.67% | 69 | 0 | 69 | 0.00% | 0 | 69 |
| 37 | 395.5 Power Operated Equipment | 1,298 | 12 | 8.33% | 108 | 0 | 108 | 0.00% | 0 | 108 |
| 38 | 396.5 Communication Equipment | 589 | 10 | 10.00% | 59 | 0 | 59 | 0.00% | 0 | 59 |
| 39 | 397.5 Miscellaneous Equipment | 265 | 15 | 6.67% | 18 | 0 | 18 | 0.00% | 0 | 18 |
| 40 | 398.5 Other Tangible Plant | 499 | 10 | 10.00% | 50 | 0 | 50 | 0.00% | 0 | 50 |
| 41 | INTANGIBLE PLANT | 3,184 | | 3.77% | 120 | 0 | 120 | 0.00% | 0 | 120 |
| 42 | COLLECTION PLANT | 49,781 | | 2.50% | 1,244 | 0 | 1,244 | 30.31% | 377 | 867 |
| 43 | SYSTEM PUMPING PLANT | 25,216 | | 5.40% | 1,362 | 0 | 1,362 | 40.53% | 552 | 810 |
| 44 | TREATMENT AND DISPOSAL PLANT | 70,841 | | 4.61% | 3,268 | 0 | 3,268 | 29.41% | 961 | 2,307 |
| 45 | GENERAL PLANT | 19,025 | | 10.61% | 2,018 | 0 | 2,018 | 0.00% | 0 | 2,018 |
| 46 | TOTAL DEPRECIATION EXPENSE | 168,047 | | 4.77% | 8,012 | 0 | 8,012 | 23.58% | 1,890 | 6,122 |
| 47 | LESS: AMORTIZATION OF CIAC | | | | (952) | 0 | (952) | | 0 | (952) |
| 48 | NET DEPRECIATION EXPENSE - SEWER | | | | 7,060 | 0 | 7,060 | | 1,890 | 5,170 |

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 / Citrus / Apache Shores**
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 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 | 0 | 4.76% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 2 | Line/Main Extension Fees | 26,963 | 3.53% | 952 | 0 | 952 | 0.00% | 0 | 952 |
| 3 | Contributed Lines | 0 | 3.53% | 0 | 0 | 0 | 30.31% | 0 | 0 |
| 4 | Contributed Property Other Than Lines | 0 | 4.09% | 0 | 0 | 0 | 40.53% | 0 | 0 |
| 5 | Service Installation Fees | 0 | 2.62% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 6 | **TOTAL SEWER CIAC AMORT. EXPENSE** | 26,963 | | 952 | 0 | 952 | | 0 | 952 |

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 / Citrus / Apache Shores**
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 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 | 88 | 18 | 20.45% |
| 3 | 365.2 Flow Measuring Installation | 365 | 10 | 2.74% |
| 4 | 354.4 Structures & Improvements | 12,599 | 394 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 44,650 | 2,483 | 5.56% |
| 6 | 381.4 Plant Sewers | 0 | 0 | 0.00% |
| 7 | 382.4 Outfall Sewer Lines | 11,288 | 376 | 3.33% |
| 8 | 389.4 Other Plant & Misc. Equipment | 262 | 15 | 5.73% |
| 9 | **COMPOSITE RATE** | 69,251 | 3,296 | 4.76% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 91 | 3 | 3.30% |
| 12 | 360.2 Collection Sewers - Force | 1,320 | 44 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 39,850 | 885 | 2.22% |
| 14 | 362.2 Special Collecting | 0 | 0 | 0.00% |
| 15 | 389.2 Other Plant & Misc. Equipment | 2,474 | 138 | 5.58% |
| 16 | 354.3 Structures & Improvements | 456 | 14 | 3.07% |
| 17 | 370.3 Receiving Wells | 1,262 | 42 | 3.33% |
| 18 | 371.3 Pumping Equipment | 23,435 | 1,303 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 48 | 3 | 6.25% |
| 20 | **COMPOSITE RATE** | 68,936 | 2,432 | 3.53% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 5,570 | 146 | 2.62% |
| 23 | **COMPOSITE RATE** | 5,570 | 146 | 2.62% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 69,251 | 3,296 | 4.76% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 68,936 | 2,432 | 3.53% |
| 27 | Service Installation Fees (Line 23) | 5,570 | 146 | 2.62% |
| 28 | **COMPOSITE RATE** | 143,758 | 5,874 | 4.09% |

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 / Citrus / Apache Shores**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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%)** | 1,104 | 0 | 1,104 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 948 | 58 | 1,006 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 948 | 58 | 1,006 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 3,707 | 0 | 3,707 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 3,707 | 0 | 3,707 | | |
| 10 | Non-used & Useful Percent | | | 28.47% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | (1,055) | (1,055) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 3,707 | (1,055) | 2,652 | | |
| 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)** | 5,759 | (997) | 4,762 | | 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 / Citrus / Apache Shores**
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 [ ] Non FPSC [ ]

**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 | 24,534 | 0 | 24,534 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 24,587 | 1,223 | 25,810 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 5,170 | 0 | 5,170 | B-14(S) |
| 6 | Amortization | (60) | 0 | (60) | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 5,759 | 107 | 5,866 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 35,456 | 1,330 | 36,785 | |
| 9 | **PRE-TAX OPERATING INCOME** | (10,922) | (1,330) | (12,251) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (10,922) | (1,330) | (12,251) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 65,583 | 0 | 65,583 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 3,469 | 0 | 3,469 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (14,391) | (1,330) | (15,720) | |
| 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) | (5,551) | (513) | (6,064) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 256 | 0 | 256 | C-1(S) |
| 22 | Investment Tax Credit | 36 | 0 | 36 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (5,843) | (513) | (6,356) | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

**Company: SSU / Citrus / Apache Shores**
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 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 | (3,937) | | | A-20 (S) | |
| 2 | Last Authorized Amortization Rate | 2.00% | | | | |
| 3 | Total Amortization Expense | (79) | 0 | (79) | | A-20 (S) |
| 4 | Less: Non-Used & Useful Amort. Exp. | 19 | 0 | 19 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | (60) | 0 | (60) | | 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* | (79) | 0 | (79) | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Expense (%) | 23.59% | 0.00% | 23.59% | B-14 (S) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 19 | 0 | 19 | | To Above |

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

**Company: SSU / Seminole / Apple Valley**
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 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 | 168,251 | 0 | 168,251 | A-6 (S) |
| 2 | Utility Land & Land Rights | 1,764 | 0 | 1,764 | A-6 (S) |
| 3 | Non-Used and Useful | 0 | 0 | 0 | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | — |
| 5 | Accumulated Depreciation | (82,539) | 0 | (82,539) | A-10 (S) |
| 6 | CIAC | (65,163) | 0 | (65,163) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 40,061 | 0 | 40,061 | 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 | (1,252) | 0 | (1,252) | Vol. II |
| 13 | Deferred Taxes | (2,846) | 0 | (2,846) | C-7 (S) |
| 14 | Working Capital Allowance | 7,250 | 0 | 7,250 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 65,527 | 0 | 65,527 | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Seminole / Apple Valley**
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 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 / Seminole / Apple Valley**
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 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 | |

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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 / Seminole / Apple Valley
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 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 / Seminole / Apple Valley
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 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 |
| 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** | | 159,493 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 0 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 0 |
| 15 | **12/31/92 Balance** | | 159,493 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 0 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 1,467 |
| 21 | 1993 Net Additions | | 1,467 |
| 22 | **12/31/93 Balance** | | 160,960 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 5,673 |
| 26 | 1994 Retirements | | 746 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 4,927 |
| 29 | **12/31/94 Balance** | | 165,887 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (202) |
| 32 | 1995 Additions | | 4,957 |
| 33 | 1995 Retirements | | 277 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 4,680 |
| 36 | **12/31/95 Balance** | | 170,365 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (1,882) |
| 39 | 1996 Additions | | 2,550 |
| 40 | 1996 Retirements | | 21 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 2,529 |
| 43 | **12/31/96 Balance** | | 171,012 |

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

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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 / Seminole / Apple Valley
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 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 | 715 | 0 | 0 | 0 | 715 | 0 | 715 | 715 | 0 | 715 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,792 | 0 | 0 | 0 | 1,792 | 0 | 1,792 | 1,792 | 0 | 1,792 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | (29) | 0 | 0 | 0 | (29) | 0 | (29) | (29) | 0 | (29) |
| 7 | 354.2 Structures & Improvements | 63 | 0 | 0 | 0 | 63 | 0 | 63 | 63 | 0 | 63 |
| 8 | 360.2 Collection Sewers - Force | 119,481 | 0 | 0 | 0 | 119,481 | 0 | 119,481 | 119,481 | 0 | 119,481 |
| 9 | 361.2 Collection Sewers - Gravity | 3,241 | 0 | 0 | 0 | 3,241 | 0 | 3,241 | 3,241 | 0 | 3,241 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 7,899 | 0 | 0 | 0 | 7,899 | 0 | 7,899 | 7,899 | 0 | 7,899 |
| 12 | 364.2 Flow Measuring Devices | 11 | 0 | 0 | 0 | 11 | 0 | 11 | 11 | 0 | 11 |
| 13 | 365.2 Flow Measuring Installation | 2 | 0 | 0 | 0 | 2 | 0 | 2 | 2 | 0 | 2 |
| 14 | 389.2 Other Plant & Misc. Equipment | 104 | 0 | 0 | 0 | 104 | 0 | 104 | 104 | 0 | 104 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 1,809 | 0 | 0 | 0 | 1,809 | 0 | 1,809 | 1,809 | 0 | 1,809 |
| 18 | 370.3 Receiving Wells | 258 | 0 | 0 | 0 | 258 | 0 | 258 | 258 | 0 | 258 |
| 19 | 371.3 Pumping Equipment | 3,611 | 0 | 0 | 0 | 3,611 | 0 | 3,611 | 3,611 | 0 | 3,611 |
| 20 | 389.3 Other Plant & Misc. Equipment | 62 | 0 | 0 | 0 | 62 | 0 | 62 | 62 | 0 | 62 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 1,316 | 0 | 0 | 0 | 1,316 | 0 | 1,316 | 1,316 | 0 | 1,316 |
| 23 | 354.4 Structures & Improvements | (1,894) | 0 | 0 | 0 | (1,894) | 0 | (1,894) | (1,894) | 0 | (1,894) |
| 24 | 360.4 Treatment & Disposal | 2,523 | 0 | 0 | 0 | 2,523 | 0 | 2,523 | 2,523 | 0 | 2,523 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 615 | 0 | 0 | 0 | 615 | 0 | 615 | 615 | 0 | 615 |
| 27 | 389.4 Other Plant & Misc. Equipment | 120 | 0 | 0 | 0 | 120 | 0 | 120 | 120 | 0 | 120 |
| 28 | **GENERAL PLANT** | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 477 | 0 | 0 | 0 | 477 | 0 | 477 | 477 | 0 | 477 |
| 30 | 354.5 Structures & Improvements | 4,850 | 41 | (21) | 20 | 4,870 | 0 | 4,870 | 4,863 | 0 | 4,863 |
| 31 | 390.5 Office Furniture & Equipment | 3,006 | 0 | 0 | 0 | 3,006 | 0 | 3,006 | 3,006 | 0 | 3,006 |
| 32 | 390.51 Computer Equipment | 7,081 | 1,519 | 0 | 1,519 | 8,600 | 0 | 8,600 | 8,001 | 0 | 8,001 |
| 33 | 391.5 Transportation Equipment | 4,492 | 204 | 0 | 204 | 4,696 | 0 | 4,696 | 4,616 | 0 | 4,616 |
| 34 | 392.5 Stores Equipment | 43 | 0 | 0 | 0 | 43 | 0 | 43 | 43 | 0 | 43 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,838 | 61 | 0 | 61 | 1,899 | 0 | 1,899 | 1,875 | 0 | 1,875 |
| 36 | 394.5 Laboratory Equipment | 1,490 | 48 | 0 | 48 | 1,538 | 0 | 1,538 | 1,519 | 0 | 1,519 |
| 37 | 395.5 Power Operated Equipment | 1,509 | 677 | 0 | 677 | 2,186 | 0 | 2,186 | 1,919 | 0 | 1,919 |
| 38 | 396.5 Communication Equipment | 871 | 0 | 0 | 0 | 871 | 0 | 871 | 871 | 0 | 871 |
| 39 | 397.5 Miscellaneous Equipment | 391 | 0 | 0 | 0 | 391 | 0 | 391 | 391 | 0 | 391 |
| 40 | 398.5 Other Tangible Plant | 737 | 0 | 0 | 0 | 737 | 0 | 737 | 737 | 0 | 737 |
| 41 | **INTANGIBLE PLANT** | 2,507 | 0 | 0 | 0 | 2,507 | 0 | 2,507 | 2,507 | 0 | 2,507 |
| 42 | **COLLECTION PLANT** | 130,771 | 0 | 0 | 0 | 130,771 | 0 | 130,771 | 130,771 | 0 | 130,771 |
| 43 | **SYSTEM PUMPING PLANT** | 5,740 | 0 | 0 | 0 | 5,740 | 0 | 5,740 | 5,740 | 0 | 5,740 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 2,860 | 0 | 0 | 0 | 2,860 | 0 | 2,860 | 2,860 | 0 | 2,860 |
| 45 | **GENERAL PLANT** | 26,585 | 2,550 | (21) | 2,529 | 29,114 | 0 | 29,114 | 28,117 | 0 | 28,117 |
| 46 | **TOTAL PLANT IN SERVICE** | 168,483 | 2,550 | (21) | 2,529 | 171,012 | 0 | 171,012 | 170,015 | 0 | 170,015 |
| 47 | **LAND & LAND RIGHTS** | 1,764 | 0 | 0 | 0 | 1,764 | 0 | 1,764 | 1,764 | 0 | 1,764 |
| 48 | **TOTAL PIS LESS LAND** | 166,719 | 2,550 | (21) | 2,529 | 169,248 | 0 | 169,248 | 168,251 | 0 | 168,251 |



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 / Seminole / Apple Valley
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 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 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 0 | 715 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 | 0 | 1,792 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | (29) | (29) | (29) | (29) | (29) | (29) | (29) | (29) | (29) | (29) | (29) | (29) | (29) | 0 | (29) |
| 7 | 354.2 Structures & Improvements | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 0 | 63 |
| 8 | 360.2 Collection Sewers - Force | 119,481 | 119,481 | 119,481 | 119,481 | 119,481 | 119,481 | 119,481 | 119,481 | 119,481 | 119,481 | 119,481 | 119,481 | 119,481 | 0 | 119,481 |
| 9 | 361.2 Collection Sewers - Gravity | 3,241 | 3,241 | 3,241 | 3,241 | 3,241 | 3,241 | 3,241 | 3,241 | 3,241 | 3,241 | 3,241 | 3,241 | 3,241 | 0 | 3,241 |
| 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 | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 0 | 7,899 |
| 12 | 364.2 Flow Measuring Devices | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 11 |
| 13 | 365.2 Flow Measuring Installation | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 2 |
| 14 | 389.2 Other Plant & Misc. Equipment | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 0 | 104 |
| 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 | 1,809 | 1,809 | 1,809 | 1,809 | 1,809 | 1,809 | 1,809 | 1,809 | 1,809 | 1,809 | 1,809 | 1,809 | 1,809 | 0 | 1,809 |
| 18 | 370.3 Receiving Wells | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 0 | 258 |
| 19 | 371.3 Pumping Equipment | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 0 | 3,611 |
| 20 | 389.3 Other Plant & Misc. Equipment | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 0 | 62 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 1,316 | 1,316 | 1,316 | 1,316 | 1,316 | 1,316 | 1,316 | 1,316 | 1,316 | 1,316 | 1,316 | 1,316 | 1,316 | 0 | 1,316 |
| 23 | 354.4 Structures & Improvements | (1,894) | (1,894) | (1,894) | (1,894) | (1,894) | (1,894) | (1,894) | (1,894) | (1,894) | (1,894) | (1,894) | (1,894) | (1,894) | 0 | (1,894) |
| 24 | 380.4 Treatment & Disposal | 2,523 | 2,523 | 2,523 | 2,523 | 2,523 | 2,523 | 2,523 | 2,523 | 2,523 | 2,523 | 2,523 | 2,523 | 2,523 | 0 | 2,523 |
| 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 | 615 | 615 | 615 | 615 | 615 | 615 | 615 | 615 | 615 | 615 | 615 | 615 | 615 | 0 | 615 |
| 27 | 389.4 Other Plant & Misc. Equipment | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 0 | 120 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 477 | 477 | 477 | 477 | 477 | 477 | 477 | 477 | 477 | 477 | 477 | 477 | 477 | 0 | 477 |
| 30 | 354.5 Structures & Improvements | 4,850 | 4,868 | 4,868 | 4,871 | 4,872 | 4,872 | 4,855 | 4,858 | 4,858 | 4,860 | 4,863 | 4,866 | 4,870 | 20 | 4,863 |
| 31 | 390.5 Office Furniture & Equipment | 3,008 | 3,008 | 3,008 | 3,008 | 3,008 | 3,008 | 3,008 | 3,008 | 3,008 | 3,008 | 3,008 | 3,008 | 3,008 | 0 | 3,008 |
| 32 | 390.51 Computer Equipment | 7,061 | 7,684 | 7,730 | 7,854 | 7,879 | 7,904 | 8,051 | 8,076 | 8,101 | 8,225 | 8,345 | 8,476 | 8,600 | 1,519 | 8,001 |
| 33 | 391.5 Transportation Equipment | 4,492 | 4,573 | 4,579 | 4,598 | 4,599 | 4,603 | 4,622 | 4,626 | 4,629 | 4,648 | 4,662 | 4,680 | 4,696 | 204 | 4,616 |
| 34 | 392.5 Stores Equipment | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 0 | 43 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,638 | 1,662 | 1,664 | 1,669 | 1,670 | 1,671 | 1,677 | 1,678 | 1,679 | 1,684 | 1,689 | 1,694 | 1,699 | 61 | 1,675 |
| 36 | 394.5 Laboratory Equipment | 1,490 | 1,509 | 1,511 | 1,514 | 1,515 | 1,516 | 1,521 | 1,522 | 1,522 | 1,526 | 1,530 | 1,534 | 1,538 | 48 | 1,519 |
| 37 | 395.5 Power Operated Equipment | 1,509 | 1,777 | 1,798 | 1,854 | 1,865 | 1,876 | 1,941 | 1,952 | 1,963 | 2,019 | 2,072 | 2,130 | 2,186 | 677 | 1,919 |
| 38 | 396.5 Communication Equipment | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 871 | 0 | 871 |
| 39 | 397.5 Miscellaneous Equipment | 391 | 391 | 391 | 391 | 391 | 391 | 391 | 391 | 391 | 391 | 391 | 391 | 391 | 0 | 391 |
| 40 | 398.5 Other Tangible Plant | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 0 | 737 |
| 41 | *INTANGIBLE PLANT* | 2,507 | 2,507 | 2,507 | 2,507 | 2,507 | 2,507 | 2,507 | 2,507 | 2,507 | 2,507 | 2,507 | 2,507 | 2,507 | 0 | 2,507 |
| 42 | COLLECTION PLANT | 130,771 | 130,771 | 130,771 | 130,771 | 130,771 | 130,771 | 130,771 | 130,771 | 130,771 | 130,771 | 130,771 | 130,771 | 130,771 | 0 | 130,771 |
| 43 | SYSTEM PUMPING PLANT | 5,740 | 5,740 | 5,740 | 5,740 | 5,740 | 5,740 | 5,740 | 5,740 | 5,740 | 5,740 | 5,740 | 5,740 | 5,740 | 0 | 5,740 |
| 44 | TREATMENT AND DISPOSAL PLANT | 2,880 | 2,880 | 2,880 | 2,880 | 2,880 | 2,880 | 2,880 | 2,880 | 2,880 | 2,880 | 2,880 | 2,880 | 2,880 | 0 | 2,880 |
| 45 | GENERAL PLANT | 26,585 | 27,597 | 27,675 | 27,883 | 27,925 | 27,966 | 28,193 | 28,234 | 28,278 | 28,485 | 28,686 | 28,905 | 29,114 | 2,529 | 28,117 |
| 46 | *TOTAL PLANT IN SERVICE* | 168,483 | 169,495 | 169,573 | 169,781 | 169,823 | 169,865 | 170,091 | 170,132 | 170,174 | 170,383 | 170,584 | 170,803 | 171,012 | 2,529 | 170,015 |
| 47 | LAND & LAND RIGHTS | 1,764 | 1,764 | 1,764 | 1,764 | 1,764 | 1,764 | 1,764 | 1,764 | 1,764 | 1,764 | 1,764 | 1,764 | 1,764 | 0 | 1,764 |
| 48 | TOTAL PIS LESS LAND | 166,719 | 167,731 | 167,809 | 168,017 | 168,059 | 168,101 | 168,327 | 168,368 | 168,410 | 168,619 | 168,820 | 169,039 | 169,248 | 2,529 | 168,251 |

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

Company: SSU / Seminole / Apple Valley
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 of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (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 | 16 | 1 | 3 | 1 | 1 | (17) | 1 | 1 | 3 | 3 | 4 | 3 | 20 | 13 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.31 Computer Equipment | 803 | 46 | 124 | 25 | 25 | 147 | 25 | 25 | 124 | 120 | 131 | 124 | 1,519 | 919 |
| 33 | 391.5 Transportation Equipment | 81 | 6 | 17 | 3 | 3 | 20 | 3 | 3 | 17 | 16 | 18 | 17 | 204 | 124 |
| 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 | 24 | 2 | 5 | 1 | 1 | 6 | 1 | 1 | 5 | 5 | 5 | 5 | 61 | 37 |
| 36 | 394.5 Laboratory Equipment | 19 | 1 | 4 | 1 | 1 | 5 | 1 | 1 | 4 | 4 | 4 | 4 | 48 | 29 |
| 37 | 395.5 Power Operated Equipment | 268 | 21 | 55 | 11 | 11 | 66 | 11 | 11 | 55 | 53 | 58 | 55 | 677 | 410 |
| 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 | 1,012 | 78 | 209 | 42 | 42 | 226 | 42 | 42 | 209 | 201 | 219 | 209 | 2,529 | 1,532 |
| 46 | TOTAL NET ADDITIONS | 1,012 | 78 | 209 | 42 | 42 | 226 | 42 | 42 | 209 | 201 | 219 | 209 | 2,529 | 1,532 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 1,012 | 78 | 209 | 42 | 42 | 226 | 42 | 42 | 209 | 201 | 219 | 209 | 2,529 | 1,532 |

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

Company: SSU / Seminole / Apple Valley
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 of retirements 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 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 | 16 | 1 | 3 | 1 | 1 | 4 | 1 | 1 | 3 | 3 | 4 | 3 | 41 | 25 |
| 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 | 809 | 46 | 124 | 25 | 25 | 147 | 25 | 25 | 124 | 120 | 131 | 124 | 1,519 | 919 |
| 33 | 391.5 Transportation Equipment | 81 | 6 | 17 | 3 | 3 | 20 | 3 | 3 | 17 | 16 | 18 | 17 | 204 | 124 |
| 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 | 24 | 2 | 5 | 1 | 1 | 6 | 1 | 1 | 5 | 5 | 5 | 5 | 61 | 37 |
| 36 | 394.5 Laboratory Equipment | 19 | 1 | 4 | 1 | 1 | 5 | 1 | 1 | 4 | 4 | 4 | 4 | 48 | 29 |
| 37 | 395.5 Power Operated Equipment | 268 | 21 | 55 | 11 | 11 | 66 | 11 | 11 | 55 | 53 | 58 | 55 | 677 | 410 |
| 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 | 1,012 | 78 | 209 | 42 | 42 | 248 | 42 | 42 | 209 | 201 | 219 | 209 | 2,550 | 1,544 |
| 46 | TOTAL GROSS ADDITIONS | 1,012 | 78 | 209 | 42 | 42 | 248 | 42 | 42 | 209 | 201 | 219 | 209 | 2,550 | 1,544 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 1,012 | 78 | 209 | 42 | 42 | 248 | 42 | 42 | 209 | 201 | 219 | 209 | 2,550 | 1,544 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Apple Valley
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 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 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |
| 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 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |
| 46 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |
| 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 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Apple Valley
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 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 UTILITY 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 / Seminole / Apple Valley
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 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)

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | | Average Adjusted Utility | 1996 NON-USED & USEFUL | |
| Line No. | Account No. and Name | Balance A-6(S) 1 of 7 | Percentage F-Schedules | Average Amount |
| 1 | INTANGIBLE PLANT | | | |
| 2 | 351.1 Organization | 0 | 0.00% | 0 |
| 3 | 352.1 Franchises | 715 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,792 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | (29) | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 83 | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 119,481 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 3,241 | 0.00% | 0 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 7,899 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 11 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 2 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 104 | 0.00% | 0 |
| 15 | SYSTEM PUMPING PLANT | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 1,809 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | 258 | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 3,611 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 62 | 0.00% | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 1,316 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | (1,694) | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 2,523 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 615 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 120 | 0.00% | 0 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 477 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 4,863 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 3,006 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 8,001 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 4,616 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 43 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,675 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 1,519 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 1,919 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 871 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 391 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 737 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 2,507 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 130,771 | 0.00% | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 5,740 | 0.00% | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 2,880 | 0.00% | 0 |
| 45 | **GENERAL PLANT** | 28,117 | 0.00% | 0 |
| 46 | **TOTAL PLANT IN SERVICE** | 170,015 | 0.00% | 0 |
| 47 | **LAND & LAND RIGHTS** | 1,764 | 0.00% | 0 |
| 48 | **TOTAL PIS LESS LAND** | 168,251 | 0.00% | 0 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

**Company: SSU / Seminole / Apple Valley**
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 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 | 0 | 0 | 0 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | 0 | 0 | 0 | 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** | 0 | 0 | 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 / Seminole / Apple Valley
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 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 / Seminole / Apple Valley
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 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 |
| 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 | | 54,467 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 6,461 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 6,461 |
| 15 | 12/31/92 Balance | | 60,928 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 6,461 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | (1,623) |
| 21 | 1993 Net Additions | | 4,838 |
| 22 | 12/31/93 Balance | | 65,766 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 7,038 |
| 26 | 1994 Retirements | | 746 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 6,292 |
| 29 | 12/31/94 Balance | | 72,058 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (90) |
| 32 | 1995 Additions | | 7,525 |
| 33 | 1995 Retirements | | 277 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 7,248 |
| 36 | 12/31/95 Balance | | 79,216 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (539) |
| 39 | 1996 Additions | | 7,751 |
| 40 | 1996 Retirements | | 21 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 7,730 |
| 43 | 12/31/96 Balance | | 86,406 |

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

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Apple Valley
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 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 | 253 | 18 | 271 | 0 | 271 | 262 | 0 | 262 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,236 | 100 | 1,336 | 0 | 1,336 | 1,286 | 0 | 1,286 |
| 5 | COLLECTION PLANT | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 26 | 2 | 28 | 0 | 28 | 27 | 0 | 27 |
| 8 | 360.2 Collection Sewers - Force | 56,294 | 3,979 | 60,273 | 0 | 60,273 | 58,283 | 0 | 58,283 |
| 9 | 361.2 Collection Sewers - Gravity | 819 | 72 | 891 | 0 | 891 | 855 | 0 | 855 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 3,071 | 208 | 3,279 | 0 | 3,279 | 3,175 | 0 | 3,175 |
| 12 | 364.2 Flow Measuring Devices | 16 | 2 | 18 | 0 | 18 | 17 | 0 | 17 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 64 | 6 | 70 | 0 | 70 | 67 | 0 | 67 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 518 | 57 | 575 | 0 | 575 | 546 | 0 | 546 |
| 18 | 370.3 Receiving Wells | 66 | 9 | 75 | 0 | 75 | 70 | 0 | 70 |
| 19 | 371.3 Pumping Equipment | 2,206 | 201 | 2,407 | 0 | 2,407 | 2,306 | 0 | 2,306 |
| 20 | 389.3 Other Plant & Misc. Equipment | 24 | 3 | 27 | 0 | 27 | 26 | 0 | 26 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | (513) | (53) | (566) | 0 | (566) | (540) | 0 | (540) |
| 24 | 380.4 Treatment & Disposal | 1,734 | 140 | 1,874 | 0 | 1,874 | 1,804 | 0 | 1,804 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 146 | 20 | 166 | 0 | 166 | 156 | 0 | 156 |
| 27 | 389.4 Other Plant & Misc. Equipment | 53 | 7 | 60 | 0 | 60 | 56 | 0 | 56 |
| 28 | GENERAL PLANT | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 1,096 | 101 | 1,197 | 0 | 1,197 | 1,146 | 0 | 1,146 |
| 31 | 390.5 Office Furniture & Equipment | 1,385 | 200 | 1,585 | 0 | 1,585 | 1,485 | 0 | 1,485 |
| 32 | 390.51 Computer Equipment | 3,252 | 1,334 | 4,586 | 0 | 4,586 | 3,919 | 0 | 3,919 |
| 33 | 391.5 Transportation Equipment | 3,318 | 769 | 4,087 | 0 | 4,087 | 3,703 | 0 | 3,703 |
| 34 | 392.5 Stores Equipment | 15 | 2 | 17 | 0 | 17 | 16 | 0 | 16 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 848 | 105 | 953 | 0 | 953 | 900 | 0 | 900 |
| 36 | 394.5 Laboratory Equipment | 220 | 101 | 321 | 0 | 321 | 271 | 0 | 271 |
| 37 | 395.5 Power Operated Equipment | 1,540 | 160 | 1,700 | 0 | 1,700 | 1,620 | 0 | 1,620 |
| 38 | 396.5 Communication Equipment | 407 | 87 | 494 | 0 | 494 | 451 | 0 | 451 |
| 39 | 397.5 Miscellaneous Equipment | 98 | 26 | 124 | 0 | 124 | 111 | 0 | 111 |
| 40 | 398.5 Other Tangible Plant | 484 | 74 | 558 | 0 | 558 | 521 | 0 | 521 |
| 41 | INTANGIBLE PLANT | 1,489 | 118 | 1,607 | 0 | 1,607 | 1,548 | 0 | 1,548 |
| 42 | COLLECTION PLANT | 60,290 | 4,269 | 64,559 | 0 | 64,559 | 62,424 | 0 | 62,424 |
| 43 | SYSTEM PUMPING PLANT | 2,814 | 270 | 3,084 | 0 | 3,084 | 2,948 | 0 | 2,948 |
| 44 | TREATMENT AND DISPOSAL PLANT | 1,420 | 114 | 1,534 | 0 | 1,534 | 1,476 | 0 | 1,476 |
| 45 | GENERAL PLANT | 12,664 | 2,959 | 15,622 | 0 | 15,622 | 14,143 | 0 | 14,143 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 78,677 | 7,730 | 86,406 | 0 | 86,406 | 82,539 | 0 | 82,539 |



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 / Seminole / Apple Valley
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 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 | 253 | 255 | 257 | 259 | 261 | 263 | 259 | 261 | 263 | 265 | 267 | 269 | 271 | 18 | 262 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,236 | 1,244 | 1,252 | 1,260 | 1,268 | 1,276 | 1,288 | 1,296 | 1,304 | 1,312 | 1,320 | 1,328 | 1,336 | 100 | 1,286 |
| 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 | 26 | 26 | 26 | 26 | 26 | 26 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 2 | 27 |
| 8 | 360.2 Collection Sewers - Force | 56,294 | 56,626 | 56,958 | 57,290 | 57,622 | 57,954 | 58,281 | 58,613 | 58,945 | 59,277 | 59,609 | 59,941 | 60,273 | 3,979 | 58,283 |
| 9 | 361.2 Collection Sewers - Gravity | 819 | 825 | 831 | 837 | 843 | 849 | 855 | 861 | 867 | 873 | 879 | 885 | 891 | 72 | 855 |
| 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 | 3,071 | 3,088 | 3,105 | 3,122 | 3,139 | 3,156 | 3,177 | 3,194 | 3,211 | 3,228 | 3,245 | 3,262 | 3,279 | 208 | 3,175 |
| 12 | 364.2 Flow Measuring Devices | 16 | 16 | 16 | 16 | 16 | 16 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 2 | 17 |
| 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 | 64 | 65 | 66 | 67 | 68 | 69 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 6 | 67 |
| 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 | 518 | 523 | 528 | 533 | 538 | 543 | 545 | 550 | 555 | 560 | 565 | 570 | 575 | 57 | 548 |
| 18 | 370.3 Receiving Wells | 66 | 67 | 68 | 69 | 70 | 71 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 9 | 70 |
| 19 | 371.3 Pumping Equipment | 2,206 | 2,223 | 2,240 | 2,257 | 2,274 | 2,291 | 2,305 | 2,322 | 2,339 | 2,356 | 2,373 | 2,390 | 2,407 | 201 | 2,306 |
| 20 | 389.3 Other Plant & Misc. Equipment | 24 | 24 | 24 | 24 | 24 | 24 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 3 | 26 |
| 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 | (513) | (517) | (521) | (525) | (529) | (533) | (542) | (546) | (550) | (554) | (558) | (562) | (566) | (53) | (540) |
| 24 | 380.4 Treatment & Disposal | 1,734 | 1,746 | 1,758 | 1,770 | 1,782 | 1,794 | 1,802 | 1,814 | 1,826 | 1,838 | 1,850 | 1,862 | 1,874 | 140 | 1,804 |
| 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 | 146 | 148 | 150 | 152 | 154 | 156 | 154 | 156 | 158 | 160 | 162 | 164 | 166 | 20 | 156 |
| 27 | 389.4 Other Plant & Misc. Equipment | 53 | 54 | 55 | 56 | 57 | 58 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 7 | 56 |
| 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 | 1,096 | 1,106 | 1,116 | 1,126 | 1,136 | 1,146 | 1,137 | 1,147 | 1,157 | 1,167 | 1,177 | 1,187 | 1,197 | 101 | 1,146 |
| 31 | 390.5 Office Furniture & Equipment | 1,385 | 1,402 | 1,419 | 1,436 | 1,453 | 1,470 | 1,483 | 1,500 | 1,517 | 1,534 | 1,551 | 1,568 | 1,585 | 200 | 1,485 |
| 32 | 390.51 Computer Equipment | 3,252 | 3,363 | 3,474 | 3,585 | 3,696 | 3,807 | 3,920 | 4,031 | 4,142 | 4,253 | 4,364 | 4,475 | 4,586 | 1,334 | 3,919 |
| 33 | 391.5 Transportation Equipment | 3,318 | 3,382 | 3,446 | 3,510 | 3,574 | 3,638 | 3,703 | 3,767 | 3,831 | 3,895 | 3,959 | 4,023 | 4,087 | 769 | 3,703 |
| 34 | 392.5 Stores Equipment | 15 | 15 | 15 | 15 | 15 | 15 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 2 | 16 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 848 | 857 | 866 | 875 | 884 | 893 | 899 | 908 | 917 | 926 | 935 | 944 | 953 | 105 | 900 |
| 36 | 394.5 Laboratory Equipment | 220 | 228 | 236 | 244 | 252 | 260 | 273 | 281 | 289 | 297 | 305 | 313 | 321 | 101 | 271 |
| 37 | 395.5 Power Operated Equipment | 1,540 | 1,553 | 1,566 | 1,579 | 1,592 | 1,605 | 1,622 | 1,635 | 1,648 | 1,661 | 1,674 | 1,687 | 1,700 | 160 | 1,620 |
| 38 | 396.5 Communication Equipment | 407 | 414 | 421 | 428 | 435 | 442 | 452 | 459 | 466 | 473 | 480 | 487 | 494 | 87 | 451 |
| 39 | 397.5 Miscellaneous Equipment | 98 | 100 | 102 | 104 | 106 | 108 | 112 | 114 | 116 | 118 | 120 | 122 | 124 | 26 | 111 |
| 40 | 398.5 Other Tangible Plant | 484 | 490 | 496 | 502 | 508 | 514 | 522 | 528 | 534 | 540 | 546 | 552 | 558 | 74 | 521 |
| 41 | **INTANGIBLE PLANT** | 1,489 | 1,499 | 1,509 | 1,519 | 1,529 | 1,539 | 1,547 | 1,557 | 1,567 | 1,577 | 1,587 | 1,597 | 1,607 | 118 | 1,548 |
| 42 | **COLLECTION PLANT** | 60,290 | 60,646 | 61,002 | 61,358 | 61,714 | 62,070 | 62,423 | 62,779 | 63,135 | 63,491 | 63,847 | 64,203 | 64,559 | 4,269 | 62,424 |
| 43 | **SYSTEM PUMPING PLANT** | 2,814 | 2,837 | 2,860 | 2,883 | 2,906 | 2,929 | 2,946 | 2,969 | 2,992 | 3,015 | 3,038 | 3,061 | 3,084 | 270 | 2,948 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 1,420 | 1,431 | 1,442 | 1,453 | 1,464 | 1,475 | 1,468 | 1,479 | 1,490 | 1,501 | 1,512 | 1,523 | 1,534 | 114 | 1,476 |
| 45 | **GENERAL PLANT** | 12,664 | 12,911 | 13,158 | 13,405 | 13,652 | 13,899 | 14,140 | 14,387 | 14,634 | 14,881 | 15,128 | 15,375 | 15,622 | 2,959 | 14,143 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 78,677 | 79,324 | 79,971 | 80,618 | 81,265 | 81,912 | 82,524 | 83,171 | 83,818 | 84,465 | 85,112 | 85,759 | 86,406 | 7,730 | 82,539 |

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

Company: SSU / Seminole / Apple Valley
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 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 | 2 | 2 | 2 | 2 | 2 | (4) | 2 | 2 | 2 | 2 | 2 | 2 | 18 | 9 |
| 4 | 389.1 Other Plant & Misc. Equipment | 8 | 8 | 8 | 8 | 8 | 12 | 8 | 8 | 8 | 8 | 8 | 8 | 100 | 50 |
| 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 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 8 | 360.2 Collection Sewers - Force | 332 | 332 | 332 | 332 | 332 | 327 | 332 | 332 | 332 | 332 | 332 | 332 | 3,979 | 1,989 |
| 9 | 361.2 Collection Sewers - Gravity | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 72 | 36 |
| 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 | 17 | 17 | 17 | 17 | 17 | 21 | 17 | 17 | 17 | 17 | 17 | 17 | 208 | 104 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 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 | 1 | 1 | 1 | 1 | 1 | (5) | 1 | 1 | 1 | 1 | 1 | 1 | 6 | 3 |
| 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 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 57 | 28 |
| 18 | 370.3 Receiving Wells | 1 | 1 | 1 | 1 | 1 | (2) | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 4 |
| 19 | 371.3 Pumping Equipment | 17 | 17 | 17 | 17 | 17 | 14 | 17 | 17 | 17 | 17 | 17 | 17 | 201 | 100 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| 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 | (4) | (4) | (4) | (4) | (4) | (9) | (4) | (4) | (4) | (4) | (4) | (4) | (53) | (27) |
| 24 | 380.4 Treatment & Disposal | 12 | 12 | 12 | 12 | 12 | 8 | 12 | 12 | 12 | 12 | 12 | 12 | 140 | 70 |
| 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 | 2 | 2 | 2 | 2 | 2 | (2) | 2 | 2 | 2 | 2 | 2 | 2 | 20 | 10 |
| 27 | 389.4 Other Plant & Misc. Equipment | 1 | 1 | 1 | 1 | 1 | (4) | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 3 |
| 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 | 10 | 10 | 10 | 10 | 10 | (9) | 10 | 10 | 10 | 10 | 10 | 10 | 101 | 50 |
| 31 | 390.5 Office Furniture & Equipment | 17 | 17 | 17 | 17 | 17 | 13 | 17 | 17 | 17 | 17 | 17 | 17 | 200 | 100 |
| 32 | 390.51 Computer Equipment | 111 | 111 | 111 | 111 | 111 | 113 | 111 | 111 | 111 | 111 | 111 | 111 | 1,334 | 667 |
| 33 | 391.5 Transportation Equipment | 64 | 64 | 64 | 64 | 64 | 65 | 64 | 64 | 64 | 64 | 64 | 64 | 769 | 385 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 9 | 9 | 9 | 9 | 9 | 6 | 9 | 9 | 9 | 9 | 9 | 9 | 105 | 52 |
| 36 | 394.5 Laboratory Equipment | 8 | 8 | 8 | 8 | 8 | 13 | 8 | 8 | 8 | 8 | 8 | 8 | 101 | 51 |
| 37 | 395.5 Power Operated Equipment | 13 | 13 | 13 | 13 | 13 | 17 | 13 | 13 | 13 | 13 | 13 | 13 | 160 | 80 |
| 38 | 396.5 Communication Equipment | 7 | 7 | 7 | 7 | 7 | 10 | 7 | 7 | 7 | 7 | 7 | 7 | 87 | 44 |
| 39 | 397.5 Miscellaneous Equipment | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 13 |
| 40 | 398.5 Other Tangible Plant | 6 | 6 | 6 | 6 | 6 | 8 | 6 | 6 | 6 | 6 | 6 | 6 | 74 | 37 |
| 41 | **INTANGIBLE PLANT** | 10 | 10 | 10 | 10 | 10 | 8 | 10 | 10 | 10 | 10 | 10 | 10 | 118 | 59 |
| 42 | **COLLECTION PLANT** | 356 | 356 | 356 | 356 | 356 | 353 | 356 | 356 | 356 | 356 | 356 | 356 | 4,269 | 2,134 |
| 43 | **SYSTEM PUMPING PLANT** | 23 | 23 | 23 | 23 | 23 | 17 | 23 | 23 | 23 | 23 | 23 | 23 | 270 | 134 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 11 | 11 | 11 | 11 | 11 | (7) | 11 | 11 | 11 | 11 | 11 | 11 | 114 | 56 |
| 45 | **GENERAL PLANT** | 247 | 247 | 247 | 247 | 247 | 242 | 247 | 247 | 247 | 247 | 247 | 247 | 2,959 | 1,480 |
| 46 | **TOTAL NET ADDITIONS** | 647 | 647 | 647 | 647 | 647 | 613 | 647 | 647 | 647 | 647 | 647 | 647 | 7,730 | 3,863 |

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

Company: SSU / Seminole / Apple Valley
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 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 | 2 | 2 | 2 | 2 | 2 | (4) | 2 | 2 | 2 | 2 | 2 | 2 | 18 | 9 |
| 4 | 389.1 Other Plant & Misc. Equipment | 8 | 8 | 8 | 8 | 8 | 12 | 8 | 8 | 8 | 8 | 8 | 8 | 100 | 50 |
| 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 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 8 | 360.2 Collection Sewers - Force | 332 | 332 | 332 | 332 | 332 | 327 | 332 | 332 | 332 | 332 | 332 | 332 | 3,979 | 1,989 |
| 9 | 361.2 Collection Sewers - Gravity | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 72 | 36 |
| 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 | 17 | 17 | 17 | 17 | 17 | 21 | 17 | 17 | 17 | 17 | 17 | 17 | 208 | 104 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 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 | 1 | 1 | 1 | 1 | 1 | (5) | 1 | 1 | 1 | 1 | 1 | 1 | 6 | 3 |
| 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 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 57 | 28 |
| 18 | 370.3 Receiving Wells | 1 | 1 | 1 | 1 | 1 | (2) | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 4 |
| 19 | 371.3 Pumping Equipment | 17 | 17 | 17 | 17 | 17 | 14 | 17 | 17 | 17 | 17 | 17 | 17 | 201 | 100 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| 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 | (4) | (4) | (4) | (4) | (4) | (9) | (4) | (4) | (4) | (4) | (4) | (4) | (53) | (27) |
| 24 | 380.4 Treatment & Disposal | 12 | 12 | 12 | 12 | 12 | 8 | 12 | 12 | 12 | 12 | 12 | 12 | 140 | 70 |
| 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 | 2 | 2 | 2 | 2 | 2 | (2) | 2 | 2 | 2 | 2 | 2 | 2 | 20 | 10 |
| 27 | 389.4 Other Plant & Misc. Equipment | 1 | 1 | 1 | 1 | 1 | (4) | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 3 |
| 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 | 10 | 10 | 10 | 10 | 10 | 12 | 10 | 10 | 10 | 10 | 10 | 10 | 122 | 61 |
| 31 | 390.5 Office Furniture & Equipment | 17 | 17 | 17 | 17 | 17 | 13 | 17 | 17 | 17 | 17 | 17 | 17 | 200 | 100 |
| 32 | 390.51 Computer Equipment | 111 | 111 | 111 | 111 | 111 | 113 | 111 | 111 | 111 | 111 | 111 | 111 | 1,334 | 667 |
| 33 | 391.5 Transportation Equipment | 64 | 64 | 64 | 64 | 64 | 65 | 64 | 64 | 64 | 64 | 64 | 64 | 769 | 385 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 9 | 9 | 9 | 9 | 9 | 6 | 9 | 9 | 9 | 9 | 9 | 9 | 105 | 52 |
| 36 | 394.5 Laboratory Equipment | 8 | 8 | 8 | 8 | 8 | 13 | 8 | 8 | 8 | 8 | 8 | 8 | 101 | 51 |
| 37 | 395.5 Power Operated Equipment | 13 | 13 | 13 | 13 | 13 | 17 | 13 | 13 | 13 | 13 | 13 | 13 | 160 | 80 |
| 38 | 396.5 Communication Equipment | 7 | 7 | 7 | 7 | 7 | 10 | 7 | 7 | 7 | 7 | 7 | 7 | 87 | 44 |
| 39 | 397.5 Miscellaneous Equipment | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 28 | 13 |
| 40 | 398.5 Other Tangible Plant | 6 | 6 | 6 | 6 | 6 | 8 | 6 | 6 | 6 | 6 | 6 | 6 | 74 | 37 |
| 41 | INTANGIBLE PLANT | 10 | 10 | 10 | 10 | 10 | 6 | 10 | 10 | 10 | 10 | 10 | 10 | 118 | 59 |
| 42 | COLLECTION PLANT | 356 | 356 | 356 | 356 | 356 | 353 | 356 | 356 | 356 | 356 | 356 | 356 | 4,269 | 2,134 |
| 43 | SYSTEM PUMPING PLANT | 23 | 23 | 23 | 23 | 23 | 17 | 23 | 23 | 23 | 23 | 23 | 23 | 270 | 134 |
| 44 | TREATMENT AND DISPOSAL PLANT | 11 | 11 | 11 | 11 | 11 | (7) | 11 | 11 | 11 | 11 | 11 | 11 | 114 | 56 |
| 45 | GENERAL PLANT | 247 | 247 | 247 | 247 | 247 | 263 | 247 | 247 | 247 | 247 | 247 | 247 | 2,980 | 1,491 |
| 46 | TOTAL GROSS ADDITIONS | 647 | 647 | 647 | 647 | 647 | 634 | 647 | 647 | 647 | 647 | 647 | 647 | 7,751 | 3,874 |

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

Company: SSU / Seminole / Apple Valley
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 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 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |
| 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 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |

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

Company: SSU / Seminole / Apple Valley
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 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 |





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 / Seminole / Apple Valley
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 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 | 262 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,286 | 0.00% | 0 |
| 5 | **COLLECTION PLANT** | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 27 | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 58,283 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 855 | 0.00% | 0 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 3,175 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 17 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 67 | 0.00% | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 546 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | 70 | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 2,306 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 26 | 0.00% | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | (540) | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 1,804 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 156 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 56 | 0.00% | 0 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 1,146 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 1,485 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 3,919 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 3,703 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 16 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 900 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 271 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 1,620 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 451 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 111 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 521 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 1,548 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 62,424 | 0.00% | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 2,948 | 0.00% | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 1,476 | 0.00% | 0 |
| 45 | **GENERAL PLANT** | 14,143 | 0.00% | 0 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 82,539 | 0.00% | 0 |



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 / Seminole / Apple Valley
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 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 / Seminole / Apple Valley
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 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 |
| 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 | 65,163 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 0 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 0 |
| 15 | 12/31/92 Balance | 65,163 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 0 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 0 |
| 22 | 12/31/93 Balance | 65,163 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 0 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 0 |
| 29 | 12/31/94 Balance | 65,163 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | 12/31/95 Balance | 65,163 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 0 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 0 |
| 43 | 12/31/96 Balance | 65,163 |

(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 / Seminole / Apple Valley**
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 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 | (13,640) | 0 | (13,640) | 0 | (13,640) | (13,640) | 0 | (13,640) | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 4 | Cont. Prpty Other than Lines | 78,803 | 0 | 78,803 | 0 | 78,803 | 78,803 | 0 | 78,803 | 0.00% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 65,163 | 0 | 65,163 | 0 | 65,163 | 65,163 | 0 | 65,163 | 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 / Seminole / Apple Valley
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 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 | -13,640 | (13,640) | (13,640) | (13,640) | (13,640) | (13,640) | (13,640) | (13,640) | (13,640) | (13,640) | (13,640) | (13,640) | (13,640) | 0 | (13,640) |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 78,803 | 78,803 | 78,803 | 78,803 | 78,803 | 78,803 | 78,803 | 78,803 | 78,803 | 78,803 | 78,803 | 78,803 | 78,803 | 0 | 78,803 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL SEWER CIAC | 65,163 | 65,163 | 65,163 | 65,163 | 65,163 | 65,163 | 65,163 | 65,163 | 65,163 | 65,163 | 65,163 | 65,163 | 65,163 | 0 | 65,163 |

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

Company: SSU / Seminole / Apple Valley
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 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 / Seminole / Apple Valley
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 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 / Seminole / Apple Valley
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 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 / Seminole / Apple Valley
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 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. Prply 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 / Seminole / Apple Valley
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 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 / Seminole / Apple Valley
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 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 |
| 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 | 30,179 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 2,196 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 2,196 |
| 15 | **12/31/92 Balance** | 32,375 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 2,196 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 2,196 |
| 22 | **12/31/93 Balance** | 34,571 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 2,196 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 2,196 |
| 29 | **12/31/94 Balance** | 36,767 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 2,196 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 2,196 |
| 36 | **12/31/95 Balance** | 38,963 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 2,196 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 2,196 |
| 43 | 12/31/96 Balance | 41,159 |

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

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

**Company: SSU / Seminole / Apple Valley**
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 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 | (2,059) | (460) | (2,519) | 0 | (2,519) | (2,289) | 0 | (2,289) | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 4 | Cont. Prpty Other than Lines | 41,022 | 2,656 | 43,678 | 0 | 43,678 | 42,350 | 0 | 42,350 | 0.00% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 38,963 | 2,196 | 41,159 | 0 | 41,159 | 40,061 | 0 | 40,061 | 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 / Seminole / Apple Valley
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 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 | (2,059) | (2,097) | (2,135) | (2,173) | (2,211) | (2,249) | (2,291) | (2,329) | (2,367) | (2,405) | (2,443) | (2,481) | (2,519) | (460) | (2,289) |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 41,022 | 41,243 | 41,464 | 41,685 | 41,906 | 42,127 | 42,352 | 42,573 | 42,794 | 43,015 | 43,236 | 43,457 | 43,678 | 2,656 | 42,350 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 38,963 | 39,146 | 39,329 | 39,512 | 39,695 | 39,878 | 40,061 | 40,244 | 40,427 | 40,610 | 40,793 | 40,976 | 41,159 | 2,196 | 40,061 |





Note: May not cr[illegible]ot due to rounding.

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

Company: SSU / Seminole / Apple Valley
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 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 | (38) | (38) | (38) | (38) | (38) | (42) | (38) | (38) | (38) | (38) | (38) | (38) | (460) | (230) |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 221 | 221 | 221 | 221 | 221 | 225 | 221 | 221 | 221 | 221 | 221 | 221 | 2,656 | 1,328 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 2,196 | 1,098 |





Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Apple Valley
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 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 | (38) | (38) | (38) | (38) | (38) | (42) | (38) | (38) | (38) | (38) | (38) | (38) | (460) | (230) |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 221 | 221 | 221 | 221 | 221 | 225 | 221 | 221 | 221 | 221 | 221 | 221 | 2,656 | 1,328 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 2,196 | 1,098 |





Note: May not agree foot due to rounding.

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

Company: SSU / Seminole / Apple Valley
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 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 8
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 / Seminole / Apple Valley
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 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 |
| 8 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not add - not 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 | | | | | |

6/14/95 7:19 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 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) 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 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% |
| Woolens | 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 SEWER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

**Company: SSU / Seminole / Apple Valley**
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 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.

**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 |



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 | 4,516,263 | 4,551,868 | 4,561,516 | 4,485,728 | 4,396,965 | 4,548,529 | 4,456,554 | 4,636,959 | 4,618,754 | 4,483,388 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,328 | 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 | 114,605 | 90,895 | 117,370 | 80,145 | 62,920 | 5,005 | 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 | 204,643 |
| 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 Deferred Debits (OAPS) | 982,286 | 955,891 | 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 | 16,102,848 | 15,694,384 | 15,837,252 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,869 | 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 | 464,874 | 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 | 3,800,897 | 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 | 5,537,863 |
| 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 | 1,897,963 | 1,764,591 | 1,802,902 | 1,714,330 | 1,781,158 | 1,829,788 | 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 | 10,175,894 | 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 | 6,130,930 | 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 | 362,662,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,536,487 | 372,875,675 | 373,750,421 | 375,365,869 | 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 | 12,240,842 | 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 | 376,026,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,801) | (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) | (394,478) |
| 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 | 8,096,028 | 7,856,940 | 6,114,057 | 4,507,885 | 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 | | | | | | | | | | | | | | | |

199



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 | 4,394,866 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,638,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,565 | 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 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,674) | (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 | 8,908,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,786 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,639,224 | 9,307,116 | 9,528,283 | 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 | 4,848,108 | 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 | 30,377,880 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,095 | 326,661,758 | 325,798,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,987 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,880 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cr[illegible]t 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 | 8,468,458 | 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 | 13,180,458 | 9,988,381 |
| 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) | (804,499) | (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 | 4,393,763 | 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 | 833,505 | 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 | 13,980 |
| 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 | 7,169,270 | 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 | 2,983,364 |
| 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 | 114,038,958 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (28,592,018) | (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 | 119,178,525 | 119,366,137 | 119,516,274 | 119,727,866 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,865,763 | 120,875,900 | 121,084,729 | 120,729,830 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 328,861,758 | 325,798,358 | 324,969,225 | 326,684,580 | 329,081,472 | 341,101,867 | 340,921,505 | 338,725,565 | 341,050,418 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not c[illegible]d due to rounding.

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

Company: SSU / Seminole / Apple Valley
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 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 | 0 | |
| 1 | Dated 3/22/93 | 0 | | Dated 3/22/93 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 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 - % | 0.00% | 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 - % | 0.00% | A-10 (S) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (S) |

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

**Company: SSU / Seminole / Apple Valley**
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 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 cross foot due to rounding.

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

**Company: SSU / Seminole / Apple Valley**
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 | 63,208 | 0 | 63,208 | 21,095 | 84,303 | 33.37% | B-4(S),B-3(S) |
| 3 Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 Total Operating Revenue | 63,208 | 0 | 63,208 | 21,095 | 84,303 | | |
| 5 **OPERATING EXPENSES** | | | | | | | |
| 6 Operation and Maintenance | 51,182 | 1,300 | 52,482 | 0 | 52,482 | | B-6(S) |
| 7 Depreciation net of CIAC Amort | 5,555 | 0 | 5,555 | 0 | 5,555 | | B-14(S) |
| 8 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S),A-21(S) |
| 9 Taxes Other than Income | 4,805 | 57 | 4,863 | 949 (A) | 5,812 | | B-15(S),B-2(S)3/3 |
| 10 Provision for Income Taxes | (990) | (1,621) | (2,611) | 7,771 (B) | 5,160 | | B-17(S),B-2(S)3/3 |
| 11 *Total Operating Expenses* | 60,552 | (263) | 60,289 | 8,720 | 69,009 | | |
| 12 **NET OPERATING INCOME** | 2,656 | 263 | 2,919 | 12,375 | 15,294 | | |
| 13 **RATE BASE** | 65,527 | 0 | 65,527 | | 65,527 | | A-2(S) |
| 14 **RATE OF RETURN** | 4.05% | | 4.46% | | 23.34% | | 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 / Seminole / Apple Valley**
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 | 63,208 | 0 | 63,208 | 6,548 | 69,756 | 10.36% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 63,208 | 0 | 63,208 | 6,548 | 69,756 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 51,182 | 1,300 | 52,482 | 0 | 52,482 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 5,555 | 0 | 5,555 | 0 | 5,555 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 4,805 | 57 | 4,863 | 295 (A) | 5,158 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (990) | (1,621) | (2,611) | 2,412 (B) | (199) | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 60,552 | (263) | 60,289 | 2,707 | 62,996 | | |
| 12 | **NET OPERATING INCOME** | 2,656 | 263 | 2,919 | 3,841 | 6,760 | | |
| 13 | **RATE BASE** | 65,527 | 0 | 65,527 | | 65,527 | | A-2(S) |
| 14 | **RATE OF RETURN** | 4.05% | | 4.46% | | 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.

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Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Apple Valley
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% | 44.74% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 23.34% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 65,527 | 65,527 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 6,760 | 15,294 | | |
| 7 | Adjusted Income Under Present Rates | 2,919 | 2,919 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 3,841 | 12,375 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 6,253 | 20,146 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 6,548 | 21,095 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 6,253 | 20,146 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 2,412 | 7,771 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 295 | 949 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 3,841 | 12,375 | | 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 / Seminole / Apple Valley**
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 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 | 473 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 330 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 10 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 487 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 1,300 | |
| 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. | 57 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | 0 | |
| 43 | | | |
| 44 | | 57 | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (1,621) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (1,621) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | (263) | |
| 53 | | | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Seminole / Apple Valley**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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)

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | | 1996 Revenues (Present) | | |
| Line No. | Account No. and Description | Per Books | Adjustments | 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 | 53,705 | 0 | 53,705 |
| 9 | 522.2 Measured - Commercial | 9,503 | 0 | 9,503 |
| 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 | 63,208 | 0 | 63,208 |
| 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** | 63,208 | 0 | 63,208 |
| 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** | 63,208 | 0 | 63,208 |



Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Apple Valley
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 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 | 10,215 | 717 | 10,933 | 3,980 | 190 | 4,170 | 1,720 | 178 | 1,898 | 4,515 | 350 | 4,865 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 2,553 | 58 | 2,610 | 995 | 0 | 995 | 430 | 24 | 454 | 1,128 | 34 | 1,162 |
| 4 | 710 Purchased Sewage Treatment | 30,960 | 0 | 30,960 | 30,960 | 0 | 30,960 | 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 | 82 | 10 | 92 | 0 | 0 | 0 | 6 | 0 | 6 | 76 | 10 | 86 |
| 7 | 716 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 1,609 | 54 | 1,663 | 1,311 | 0 | 1,311 | 91 | 10 | 101 | 207 | 44 | 251 |
| 10 | 731 Contractual Services - Eng. | 35 | 0 | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 35 | 0 | 35 |
| 11 | 732 Contractual Services - Acct. | 184 | 0 | 184 | 0 | 0 | 0 | 0 | 0 | 0 | 184 | 0 | 184 |
| 12 | 733 Contractual Services - Legal | 111 | 0 | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 111 | 0 | 111 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 364 | 133 | 497 | 78 | 0 | 78 | 0 | 0 | 0 | 286 | 133 | 419 |
| 15 | 741 Rental of Real Building/Real Property | 164 | 26 | 190 | 0 | 0 | 0 | 0 | 0 | 0 | 164 | 26 | 190 |
| 16 | 742 Rental of Equipment | 8 | 4 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 4 | 12 |
| 17 | 750 Transportation Expense | 1,067 | 12 | 1,099 | 942 | 0 | 942 | 65 | 8 | 73 | 60 | 4 | 84 |
| 18 | 756 Insurance - Vehicle | 126 | 0 | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 126 | 0 | 126 |
| 19 | 757 Insurance - General Liability | 259 | 54 | 313 | 0 | 0 | 0 | 0 | 0 | 0 | 259 | 54 | 313 |
| 20 | 758 Insurance - Workman's Comp | 175 | 3 | 177 | 68 | 0 | 68 | 29 | 2 | 31 | 77 | 1 | 78 |
| 21 | 759 Insurance - Other | 26 | 0 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 26 | 0 | 26 |
| 22 | 760 Advertising Expense | 28 | 25 | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 28 | 25 | 53 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 761 | 0 | 761 | 0 | 0 | 0 | 0 | 0 | 0 | 761 | 0 | 761 |
| 24 | 767 Reg. Comm. Exp. - Other | 61 | 0 | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 61 | 0 | 61 |
| 25 | 770 Bad Debt Expense | 225 | 24 | 249 | 0 | 0 | 0 | 225 | 24 | 249 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 2,150 | 179 | 2,330 | 310 | 0 | 310 | 565 | 33 | 597 | 1,276 | 147 | 1,422 |
| 27 | TOTAL SEWER O & M EXPENSES | 51,182 | 1,300 | 52,482 | 38,644 | 190 | 38,834 | 3,131 | 278 | 3,409 | 9,407 | 832 | 10,240 |

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 / Seminole / Apple Valley
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 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 | 870 | 778 | 897 | 854 | 854 | 839 | 868 | 851 | 841 | 864 | 841 | 857 | 10,215 | 717 | 10,933 |
| 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) | 217 | 195 | 224 | 213 | 213 | 210 | 217 | 213 | 210 | 216 | 210 | 214 | 2,553 | 58 | 2,610 |
| 4 | 710.1-.8 Purchased Sewage Treatment | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 30,960 | 0 | 30,960 |
| 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 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 82 | 10 | 92 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.1-.8 Materials & Supplies | 120 | 63 | 120 | 66 | 117 | 65 | 628 | 65 | 117 | 66 | 117 | 65 | 1,609 | 54 | 1,663 |
| 10 | 731.1-.8 Contractual Services - Eng. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 35 | 0 | 35 |
| 11 | 732.1-.8 Contractual Services - Acct. | 15 | 15 | 16 | 16 | 15 | 15 | 15 | 15 | 15 | 16 | 15 | 15 | 184 | 0 | 184 |
| 12 | 733.1-.8 Contractual Services - Legal | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 111 | 0 | 111 |
| 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 | 33 | 28 | 33 | 30 | 30 | 29 | 31 | 29 | 30 | 30 | 30 | 30 | 364 | 133 | 497 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 14 | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 13 | 14 | 164 | 26 | 190 |
| 16 | 742.1-.8 Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 4 | 12 |
| 17 | 750.1-.8 Transportation Expense | 92 | 90 | 91 | 91 | 90 | 90 | 91 | 90 | 90 | 91 | 90 | 90 | 1,087 | 12 | 1,099 |
| 18 | 756.1-.8 Insurance - Vehicle | 10 | 10 | 11 | 11 | 11 | 10 | 11 | 11 | 10 | 11 | 10 | 10 | 126 | 0 | 126 |
| 19 | 757.1-.8 Insurance - General Liability | 21 | 20 | 22 | 22 | 22 | 22 | 22 | 22 | 21 | 22 | 21 | 22 | 259 | 54 | 313 |
| 20 | 758.1-.8 Insurance - Workman's Comp. (2) | 15 | 13 | 15 | 15 | 15 | 14 | 15 | 15 | 14 | 15 | 14 | 15 | 175 | 3 | 177 |
| 21 | 759.1-.8 Insurance - Other | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 0 | 26 |
| 22 | 760.1-.8 Advertising Expense | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 28 | 25 | 53 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 63 | 60 | 65 | 65 | 64 | 63 | 64 | 64 | 63 | 65 | 62 | 63 | 761 | 0 | 761 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 61 | 0 | 61 |
| 25 | 770.1-.8 Bad Debt Expense | 19 | 17 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 225 | 24 | 249 |
| 26 | 775.1-.8 Miscellaneous Expenses | 188 | 167 | 192 | 180 | 177 | 175 | 183 | 177 | 176 | 181 | 176 | 179 | 2,150 | 179 | 2,330 |
| 27 | TOTAL SEWER O & M EXPENSES | 4,285 | 4,078 | 4,330 | 4,204 | 4,251 | 4,174 | 4,786 | 4,194 | 4,230 | 4,219 | 4,229 | 4,202 | 51,182 | 1,300 | 52,482 |

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 / Seminole / Apple Valley
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 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 | 355 | 292 | 365 | 324 | 329 | 320 | 343 | 326 | 325 | 335 | 330 | 337 | 3,980 | 190 | 4,170 |
| 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) | 89 | 73 | 91 | 81 | 82 | 80 | 86 | 82 | 81 | 84 | 83 | 84 | 995 | 0 | 995 |
| 4 | 710.1-.6 Purchased Sewage Treatment | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 2,580 | 30,960 | 0 | 30,960 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.1-.6 Materials & Supplies | 96 | 40 | 94 | 40 | 92 | 40 | 603 | 40 | 92 | 40 | 93 | 41 | 1,311 | 0 | 1,311 |
| 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 | 9 | 6 | 9 | 6 | 6 | 6 | 7 | 5 | 6 | 6 | 6 | 6 | 78 | 0 | 78 |
| 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 | 80 | 78 | 79 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 942 | 0 | 942 |
| 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) | 6 | 5 | 6 | 6 | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 68 | 0 | 68 |
| 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 | 36 | 23 | 35 | 23 | 22 | 22 | 27 | 22 | 24 | 25 | 26 | 25 | 310 | 0 | 310 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 3,250 | 3,097 | 3,259 | 3,138 | 3,195 | 3,132 | 3,730 | 3,139 | 3,192 | 3,153 | 3,201 | 3,157 | 38,844 | 190 | 38,834 |

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 / Seminole / Apple Valley
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 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. | 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 | 144 | 131 | 145 | 144 | 145 | 143 | 147 | 145 | 142 | 147 | 142 | 145 | 1,720 | 178 | 1,898 |
| 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) | 36 | 33 | 36 | 36 | 36 | 36 | 37 | 36 | 35 | 37 | 35 | 36 | 430 | 24 | 454 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 6 |
| 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 | 8 | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 91 | 10 | 101 |
| 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 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 5 | 5 | 6 | 5 | 5 | 65 | 8 | 73 |
| 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 - Workmen's Comp (2) | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 29 | 2 | 31 |
| 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 | 19 | 17 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 225 | 24 | 249 |
| 26 | 775.7 | Miscellaneous Expenses | 47 | 43 | 48 | 47 | 48 | 47 | 48 | 48 | 46 | 48 | 47 | 48 | 565 | 33 | 597 |
| 27 | | TOTAL SEWER ALLOCATED CUST ACCTS EXP. | 262 | 239 | 265 | 263 | 264 | 260 | 267 | 264 | 258 | 268 | 258 | 264 | 3,131 | 278 | 3,409 |

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 / Seminole / Apple Valley
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 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. 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 | 371 | 356 | 367 | 386 | 380 | 375 | 379 | 379 | 375 | 383 | 389 | 375 | 4,515 | 350 | 4,865 |
| 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) | 93 | 89 | 97 | 96 | 95 | 94 | 95 | 95 | 94 | 96 | 92 | 94 | 1,128 | 34 | 1,162 |
| 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 | 6 | 6 | 7 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 76 | 10 | 86 |
| 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 | 17 | 16 | 18 | 18 | 17 | 17 | 17 | 17 | 17 | 18 | 17 | 17 | 207 | 44 | 251 |
| 10 | 731.8 Contractual Services - Eng. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 35 | 0 | 35 |
| 11 | 732.8 Contractual Services - Acct. | 15 | 15 | 16 | 16 | 15 | 15 | 15 | 15 | 15 | 16 | 15 | 15 | 184 | 0 | 184 |
| 12 | 733.8 Contractual Services - Legal | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 111 | 0 | 111 |
| 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 | 23 | 23 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 23 | 24 | 286 | 133 | 419 |
| 15 | 741.8 Rental of Real Building/Real Property | 14 | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 13 | 14 | 164 | 26 | 190 |
| 16 | 742.8 Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 4 | 12 |
| 17 | 750.8 Transportation Expense | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 80 | 4 | 84 |
| 18 | 756.8 Insurance - Vehicle | 10 | 10 | 11 | 11 | 11 | 10 | 11 | 11 | 10 | 11 | 10 | 10 | 126 | 0 | 126 |
| 19 | 757.8 Insurance - General Liability | 21 | 20 | 22 | 22 | 22 | 22 | 22 | 22 | 21 | 22 | 21 | 22 | 259 | 54 | 313 |
| 20 | 758.8 Insurance - Workman's Comp (2) | 6 | 6 | 7 | 7 | 7 | 6 | 6 | 6 | 6 | 7 | 6 | 6 | 77 | 1 | 78 |
| 21 | 759.8 Insurance - Other | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 0 | 26 |
| 22 | 760.8 Advertising Expense | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 25 | 53 |
| 23 | 766.8 Reg. Comm. Exp. - Rate Case Amort. | 63 | 60 | 65 | 65 | 64 | 63 | 64 | 64 | 63 | 65 | 62 | 63 | 761 | 0 | 761 |
| 24 | 767.8 Reg. Comm. Exp. - Other | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 61 | 0 | 61 |
| 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 | 105 | 101 | 109 | 109 | 107 | 106 | 107 | 107 | 106 | 108 | 104 | 106 | 1,276 | 147 | 1,422 |
| 27 | TOTAL SEWER ALLOCATED A & G EXPENSES | 773 | 742 | 806 | 804 | 792 | 782 | 789 | 790 | 780 | 798 | 769 | 781 | 9,407 | 832 | 10,240 |

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 / Seminole / Apple Valley**
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 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 | 10,260 | 602 | (647) | 10,215 | 0 | 152 | 79 | 0 | 0 | 487 | 717 | 10,933 |
| 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) | 2,548 | 5 | 0 | 2,553 | 0 | 38 | 20 | 0 | 0 | 0 | 58 | 2,610 |
| 4 | 710.1-.8 | Purchased Sewage Treatment | 30,960 | 0 | 0 | 30,960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,960 |
| 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 | 90 | 0 | (8) | 82 | 0 | 10 | 0 | 0 | 0 | 0 | 10 | 92 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.1-.8 | Materials & Supplies | 1,609 | 31 | (31) | 1,609 | 0 | 19 | 26 | 10 | 0 | 0 | 54 | 1,663 |
| 10 | 731.1-.8 | Contractual Services - Eng. | 37 | 1 | (4) | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 |
| 11 | 732.1-.8 | Contractual Services - Acct. | 199 | 4 | (19) | 184 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 184 |
| 12 | 733.1-.8 | Contractual Services - Legal | 120 | 2 | (11) | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 111 |
| 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 | 386 | 8 | (30) | 364 | 0 | 47 | 86 | 0 | 0 | 0 | 133 | 497 |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 178 | 3 | (17) | 164 | 0 | 26 | 0 | 0 | 0 | 0 | 26 | 190 |
| 16 | 742.1-.8 | Rental of Equipment | 8 | 0 | (1) | 8 | 0 | 4 | 1 | 0 | 0 | 0 | 4 | 12 |
| 17 | 750.1-.8 | Transportation Expense | 1,081 | 21 | (15) | 1,087 | 0 | 12 | 0 | 0 | 0 | 0 | 12 | 1,099 |
| 18 | 756.1-.8 | Insurance - Vehicle | 136 | 3 | (13) | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126 |
| 19 | 757.1-.8 | Insurance - General Liability | 281 | 5 | (27) | 259 | 0 | 54 | 0 | 0 | 0 | 0 | 54 | 313 |
| 20 | 758.1-.8 | Insurance - Workman's Comp (2) | 184 | (9) | 0 | 175 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 177 |
| 21 | 759.1-.8 | Insurance - Other | 28 | 1 | (3) | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| 22 | 760.1-.8 | Advertising Expense | 30 | 1 | (3) | 28 | 0 | 0 | 25 | 0 | 0 | 0 | 25 | 53 |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 504 | 0 | 257 | 761 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 761 |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 68 | 0 | (7) | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61 |
| 25 | 770.1-.8 | Bad Debt Expense | 244 | 5 | (23) | 225 | 0 | 24 | 0 | 0 | 0 | 0 | 24 | 249 |
| 26 | 775.1-.8 | Miscellaneous Expenses | 2,296 | 45 | (191) | 2,150 | 0 | 85 | 95 | 0 | 0 | 0 | 179 | 2,330 |
| 27 | | TOTAL SEWER O & M EXPENSES | 51,246 | 726 | (792) | 51,182 | 0 | 473 | 330 | 10 | 0 | 487 | 1,300 | 52,482 |

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 - 5.67%, 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 -2.696% 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 / Seminole / Apple Valley
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 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 | 3,760 | 221 | 0 | 3,980 | 0 | 0 | 0 | 0 | 0 | 190 | 190 | 4,170 |
| 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) | 934 | 61 | 0 | 995 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 995 |
| 4 | 710.1-.6 | Purchased Sewage Treatment | 30,960 | 0 | 0 | 30,960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,960 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.1-.6 | Materials & Supplies | 1,286 | 25 | 0 | 1,311 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,311 |
| 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 | 76 | 1 | 0 | 78 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 78 |
| 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 | 924 | 18 | 0 | 942 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 942 |
| 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) | 67 | 1 | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 68 |
| 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 | 304 | 6 | 0 | 310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 310 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | | 38,311 | 333 | 0 | 38,644 | 0 | 0 | 0 | 0 | 0 | 190 | 190 | 38,834 |

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 / Seminole / Apple Valley
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 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 | 1,793 | 105 | (178) | 1,720 | 0 | 96 | 0 | 0 | 0 | 82 | 178 | 1,898 |
| 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) | 445 | (15) | 0 | 430 | 0 | 24 | 0 | 0 | 0 | 0 | 24 | 454 |
| 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 | 6 | 0 | (1) | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 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 | 99 | 2 | (9) | 91 | 0 | 10 | 0 | 0 | 0 | 0 | 10 | 101 |
| 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 | 70 | 1 | (7) | 65 | 0 | 8 | 0 | 0 | 0 | 0 | 8 | 73 |
| 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) | 32 | (3) | 0 | 29 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 31 |
| 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 | 244 | 5 | (23) | 225 | 0 | 24 | 0 | 0 | 0 | 0 | 24 | 249 |
| 26 | 775.7 | Miscellaneous Expenses | 611 | 12 | (59) | 565 | 0 | 33 | 0 | 0 | 0 | 0 | 33 | 597 |
| 27 | | TOTAL SEWER O & M EXPENSES | 3,301 | 107 | (277) | 3,131 | 0 | 196 | 0 | 0 | 0 | 82 | 278 | 3,409 |

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 A&G EXPENSES (7XX.8)

Company: SSU / Seminole / Apple Valley
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 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 | 4,707 | 276 | (468) | 4,515 | 0 | 56 | 79 | 0 | 0 | 215 | 350 | 4,865 |
| 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) | 1,169 | (41) | 0 | 1,128 | 0 | 14 | 20 | 0 | 0 | 0 | 34 | 1,162 |
| 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 | 84 | 0 | (8) | 76 | 0 | 10 | 0 | 0 | 0 | 0 | 10 | 86 |
| 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 | 224 | 4 | (21) | 207 | 0 | 9 | 26 | 10 | 0 | 0 | 44 | 251 |
| 10 | 731.8 | Contractual Services - Eng. | 37 | 1 | (4) | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 |
| 11 | 732.8 | Contractual Services - Acct. | 199 | 4 | (19) | 184 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 184 |
| 12 | 733.8 | Contractual Services - Legal | 120 | 2 | (11) | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 111 |
| 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 | 309 | 6 | (30) | 286 | 0 | 47 | 86 | 0 | 0 | 0 | 133 | 419 |
| 15 | 741.8 | Rental of Real Building/Real Property | 178 | 3 | (17) | 164 | 0 | 26 | 0 | 0 | 0 | 0 | 26 | 190 |
| 16 | 742.8 | Rental of Equipment | 8 | 0 | (1) | 8 | 0 | 4 | 1 | 0 | 0 | 0 | 4 | 12 |
| 17 | 750.8 | Transportation Expense | 87 | 2 | (8) | 80 | 0 | 4 | 0 | 0 | 0 | 0 | 4 | 84 |
| 18 | 756.8 | Insurance - Vehicle | 136 | 3 | (13) | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126 |
| 19 | 757.8 | Insurance - General Liability | 281 | 5 | (27) | 259 | 0 | 54 | 0 | 0 | 0 | 0 | 54 | 313 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 84 | (7) | 0 | 77 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 78 |
| 21 | 759.8 | Insurance - Other | 28 | 1 | (3) | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| 22 | 760.8 | Advertising Expense | 30 | 1 | (3) | 28 | 0 | 0 | 25 | 0 | 0 | 0 | 25 | 53 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 504 | 0 | 257 | 761 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 761 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 68 | 0 | (7) | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 1,381 | 27 | (132) | 1,276 | 0 | 52 | 95 | 0 | 0 | 0 | 147 | 1,422 |
| 27 | | TOTAL SEWER O & M EXPENSES | 9,635 | 288 | (515) | 9,407 | 0 | 277 | 330 | 10 | 0 | 215 | 832 | 10,240 |

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 Preperedness = $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.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Seminole / Apple Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | % |
| 1 | 701.1-.8 | Salaries & Wages - Employees | 10,260 | 10,933 | 673 | 6.56% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 2,548 | 2,610 | 62 | 2.45% |
| 4 | 710.1-.8 | Purchased Sewer | 30,960 | 30,960 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 0 | 0 | 0 | 0.00% |
| 6 | 715.1-.8 | Purchased Power | 90 | 92 | 2 | 2.01% |
| 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 | 1,609 | 1,663 | 54 | 3.37% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 37 | 35 | (3) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 199 | 184 | (15) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 120 | 111 | (9) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 385 | 497 | 112 | 28.95% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 178 | 190 | 12 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 8 | 12 | 4 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 1,081 | 1,099 | 18 | 1.64% |
| 18 | 756.1-.8 | Insurance - Vehicle | 136 | 126 | (10) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 281 | 313 | 32 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workmen's Comp | 183 | 177 | (6) | (3.28%) |
| 21 | 759.1-.8 | Insurance - Other | 28 | 26 | (2) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 30 | 53 | 23 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 504 | 761 | 257 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 68 | 61 | (6) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 244 | 249 | 6 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 2,296 | 2,330 | 34 | 1.46% |
| 27 | TOTAL SEWER O & M EXPENSES | | 51,246 | 52,482 | 1,236 | 2.41% |
| 28 | TOTAL ( LESS ACCTS 766 & 767) | | 50,675 | 51,860 | 985 | 1.94% |

NOTE: See Volume II for variance explanations.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Seminole / Apple Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
*Recap Schedule: B-6(S)*

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
| 1 | 701.1-.6 | Salaries & Wages - Employees | 3,760 | 4,170 | 410 | 10.91% |
| 2 | 703.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.6 | Employee Pensions & Benefits | 934 | 995 | 61 | 6.50% |
| 4 | 710.1-.6 | Purchased Sewer | 30,960 | 30,960 | 0 | 0.00% |
| 5 | 711.1-.6 | Sludge Removal | 0 | 0 | 0 | 0.00% |
| 6 | 715.1-.6 | Purchased Power | 0 | 0 | 0 | 0.00% |
| 7 | 716.1-.6 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.6 | Chemicals | 0 | 0 | 0 | 0.00% |
| 9 | 720.1-.6 | Materials & Supplies | 1,286 | 1,311 | 25 | 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 | 76 | 78 | 2 | 2.52% |
| 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 | 924 | 942 | 18 | 1.91% |
| 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 | 67 | 68 | 1 | 1.59% |
| 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 | 304 | 310 | 6 | 2.00% |
| 27 | TOTAL SEWER O & M EXPENSES | | 38,311 | 38,834 | 523 | 1.36% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 38,311 | 38,834 | 523 | 1.36% |

NOTE: See Volume II for variance explanations.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Seminole / Apple Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-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 | Difference % |
| 1 | 701.1-.7 | Salaries & Wages - Employees | 1,793 | 1,898 | 105 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 445 | 454 | 9 | 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 | 6 | 6 | (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 | 99 | 101 | 2 | 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 | 70 | 73 | 3 | 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 | 32 | 31 | (1) | (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 | 244 | 249 | 6 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 611 | 597 | (14) | (2.30%) |
| 27 | TOTAL SEWER O & M EXPENSES | | 3,301 | 3,409 | 108 | 3.28% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 3,301 | 3,409 | 108 | 3.28% |

NOTE: See Volume II for variance explanations.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Seminole / Apple Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 4 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 | 4,707 | 4,865 | 158 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 1,169 | 1,162 | (7) | (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 | 84 | 86 | 2 | 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 | 224 | 251 | 27 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 37 | 35 | (3) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 199 | 184 | (15) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 120 | 111 | (9) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 309 | 419 | 110 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 178 | 190 | 12 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 8 | 12 | 4 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 87 | 84 | (3) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 136 | 126 | (10) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 281 | 313 | 32 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 84 | 78 | (6) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | 28 | 26 | (2) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 30 | 53 | 23 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 504 | 761 | 257 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 68 | 61 | (6) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 1,381 | 1,422 | 41 | 3.00% |
| 27 | TOTAL SEWER O & M EXPENSES | | 9,634 | 10,240 | 606 | 6.29% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 9,063 | 9,418 | 355 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

Company: SSU / Seminole / Apple Valley
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 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 / Seminole / Apple Valley
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 [ ]

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 Intml. | 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 | | | | 56,563 | Travel |
| 27 | | | | 45,280 | 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 | $4 | |
| 51 | Marco Island | Docket No. 920655-WS | 108,820 | 143 | |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 904 | |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 90 | |
| 54 | | | 854,174 | 1,140 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 1,328 | |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 577 | |
| 58 | | | 1,427,241 | 1,904 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 3,044 | |
| 60 | Annual Amortization | | $570,354 | $761 | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 167 | |
| 64 | % of Total | | 100.000000% | 0.133436% | |

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

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Seminole / Apple Valley
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 [ ]

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 / Seminole / Apple Valley
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 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 / Seminole / Apple Valley
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 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-5 (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 / Seminole / Apple Valley
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 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 | 715 | 40 | 2.50% | 18 | 0 | 18 | 0.00% | 0 | 18 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,792 | 18 | 5.56% | 100 | 0 | 100 | 0.00% | 0 | 100 |
| 5 | COLLECTION PLANT | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | (29) | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 63 | 32 | 3.13% | 2 | 0 | 2 | 0.00% | 0 | 2 |
| 8 | 360.2 Collection Sewers - Force | 119,481 | 30 | 3.33% | 3,979 | 0 | 3,979 | 0.00% | 0 | 3,979 |
| 9 | 361.2 Collection Sewers - Gravity | 3,241 | 45 | 2.22% | 72 | 0 | 72 | 0.00% | 0 | 72 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 7,899 | 38 | 2.63% | 208 | 0 | 208 | 0.00% | 0 | 208 |
| 12 | 364.2 Flow Measuring Devices | 11 | 5 | 20.00% | 2 | 0 | 2 | 0.00% | 0 | 2 |
| 13 | 365.2 Flow Measuring Installation | 2 | 38 | 2.63% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 104 | 18 | 5.56% | 6 | 0 | 6 | 0.00% | 0 | 6 |
| 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 | 1,809 | 32 | 3.13% | 57 | 0 | 57 | 0.00% | 0 | 57 |
| 18 | 370.3 Receiving Wells | 258 | 30 | 3.33% | 9 | 0 | 9 | 0.00% | 0 | 9 |
| 19 | 371.3 Pumping Equipment | 3,611 | 18 | 5.56% | 201 | 0 | 201 | 0.00% | 0 | 201 |
| 20 | 389.3 Other Plant & Misc. Equipment | 62 | 18 | 5.56% | 3 | 0 | 3 | 0.00% | 0 | 3 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 1,316 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 23 | 354.4 Structures & Improvements | (1,694) | 32 | 3.13% | (53) | 0 | (53) | 0.00% | 0 | (53) |
| 24 | 380.4 Treatment & Disposal | 2,523 | 18 | 5.56% | 140 | 0 | 140 | 0.00% | 0 | 140 |
| 25 | 381.4 Plant Sewers | 0 | 35 | 2.86% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 615 | 30 | 3.33% | 20 | 0 | 20 | 0.00% | 0 | 20 |
| 27 | 389.4 Other Plant & Misc. Equipment | 120 | 18 | 5.56% | 7 | 0 | 7 | 0.00% | 0 | 7 |
| 28 | GENERAL PLANT | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 477 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 4,863 | 40 | 2.50% | 122 | 0 | 122 | 0.00% | 0 | 122 |
| 31 | 390.5 Office Furniture & Equipment | 3,006 | 15 | 6.67% | 200 | 0 | 200 | 0.00% | 0 | 200 |
| 32 | 390.51 Computer Equipment | 8,001 | 6 | 16.67% | 1,334 | 0 | 1,334 | 0.00% | 0 | 1,334 |
| 33 | 391.5 Transportation Equipment | 4,616 | 6 | 16.67% | 769 | 0 | 769 | 0.00% | 0 | 769 |
| 34 | 392.5 Stores Equipment | 43 | 18 | 5.56% | 2 | 0 | 2 | 0.00% | 0 | 2 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,675 | 16 | 6.25% | 105 | 0 | 105 | 0.00% | 0 | 105 |
| 36 | 394.5 Laboratory Equipment | 1,519 | 15 | 6.67% | 101 | 0 | 101 | 0.00% | 0 | 101 |
| 37 | 395.5 Power Operated Equipment | 1,919 | 12 | 8.33% | 160 | 0 | 160 | 0.00% | 0 | 160 |
| 38 | 396.5 Communication Equipment | 871 | 10 | 10.00% | 87 | 0 | 87 | 0.00% | 0 | 87 |
| 39 | 397.5 Miscellaneous Equipment | 391 | 15 | 6.67% | 26 | 0 | 26 | 0.00% | 0 | 26 |
| 40 | 398.5 Other Tangible Plant | 737 | 10 | 10.00% | 74 | 0 | 74 | 0.00% | 0 | 74 |
| 41 | INTANGIBLE PLANT | 2,507 | | 4.71% | 118 | 0 | 118 | 0.00% | 0 | 118 |
| 42 | COLLECTION PLANT | 130,771 | | 3.26% | 4,269 | 0 | 4,269 | 0.00% | 0 | 4,269 |
| 43 | SYSTEM PUMPING PLANT | 5,740 | | 4.70% | 270 | 0 | 270 | 0.00% | 0 | 270 |
| 44 | TREATMENT AND DISPOSAL PLANT | 2,880 | | 3.96% | 114 | 0 | 114 | 0.00% | 0 | 114 |
| 45 | GENERAL PLANT | 28,117 | | 10.60% | 2,980 | 0 | 2,980 | 0.00% | 0 | 2,980 |
| 46 | TOTAL DEPRECIATION EXPENSE | 170,015 | | 4.56% | 7,751 | 0 | 7,751 | 0.00% | 0 | 7,751 |
| 47 | LESS: AMORTIZATION OF CIAC | | | | (2,196) | 0 | (2,196) | | 0 | (2,196) |
| 48 | NET DEPRECIATION EXPENSE - SEWER | | | | 5,555 | 0 | 5,555 | | 0 | 5,555 |

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 / Seminole / Apple Valley**
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 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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| Line No. | SEWER<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 | 7.36% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 2 | *Line/Main Extension Fees* | (13,640) | 3.37% | (460) | 0 | (460) | 0.00% | 0 | (460) |
| 3 | Contributed Lines | 0 | 3.37% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 4 | *Contributed Property Other Than Lines* | 78,803 | 3.37% | 2,656 | 0 | 2,656 | 0.00% | 0 | 2,656 |
| 5 | Service Installation Fees | 0 | 2.63% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 6 | ***TOTAL SEWER CIAC AMORT. EXPENSE*** | 65,163 | | 2,196 | 0 | 2,196 | | 0 | 2,196 |

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 / Seminole / Apple Valley**
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 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 | 11 | 2 | 18.18% |
| 3 | 365.2 Flow Measuring Installation | 2 | 0 | 0.00% |
| 4 | 354.4 Structures & Improvements | (1,694) | -53 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 2,523 | 140 | 5.55% |
| 6 | 381.4 Plant Sewers | 0 | 0 | 0.00% |
| 7 | 382.4 Outfall Sewer Lines | 615 | 20 | 3.25% |
| 8 | 389.4 Other Plant & Misc. Equipment | 120 | 7 | 5.83% |
| 9 | **COMPOSITE RATE** | 1,577 | 116 | 7.36% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 63 | 2 | 3.17% |
| 12 | 360.2 Collection Sewers - Force | 119,481 | 3,979 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 3,241 | 72 | 2.22% |
| 14 | 362.2 Special Collecting | 0 | 0 | 0.00% |
| 15 | 389.2 Other Plant & Misc. Equipment | 104 | 6 | 5.77% |
| 16 | 354.3 Structures & Improvements | 1,809 | 57 | 3.15% |
| 17 | 370.3 Receiving Wells | 258 | 9 | 3.49% |
| 18 | 371.3 Pumping Equipment | 3,611 | 201 | 5.57% |
| 19 | 389.3 Other Plant & Misc. Equipment | 62 | 3 | 4.84% |
| 20 | **COMPOSITE RATE** | 128,629 | 4,329 | 3.37% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 7,899 | 208 | 2.63% |
| 23 | **COMPOSITE RATE** | 7,899 | 208 | 2.63% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 1,577 | 116 | 7.36% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 128,629 | 4,329 | 3.37% |
| 27 | Service Installation Fees (Line 23) | 7,899 | 208 | 2.63% |
| 28 | **COMPOSITE RATE** | 138,104 | 4,653 | 3.37% |

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 / Seminole / Apple Valley**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

*Explanation: Complete the following 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%)** | 2,844 | 0 | 2,844 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 817 | 57 | 875 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 817 | 57 | 875 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 1,144 | 0 | 1,144 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 1,144 | 0 | 1,144 | | |
| 10 | Non-used & Useful Percent | | | 0.00% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | 0 | 0 | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 1,144 | 0 | 1,144 | | |
| 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)** | 4,805 | 57 | 4,863 | | 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 / Seminole / Apple Valley**
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 [ ] Non FPSC [ ]

**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 | 63,208 | 0 | 63,208 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 51,182 | 1,300 | 52,482 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 5,555 | 0 | 5,555 | B-14(S) |
| 6 | Amortization | 0 | 0 | 0 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 4,805 | 2,902 | 7,707 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 61,542 | 4,202 | 65,744 | |
| 9 | **PRE-TAX OPERATING INCOME** | 1,666 | (4,202) | (2,536) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | 1,666 | (4,202) | (2,536) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 65,527 | 0 | 65,527 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 3,466 | 0 | 3,466 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (1,800) | (4,202) | (6,002) | |
| 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) | (694) | (1,621) | (2,315) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 260 | 0 | 260 | C-1(S) |
| 22 | Investment Tax Credit | 37 | 0 | 37 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (990) | (1,621) | (2,611) | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

**Company: SSU / Seminole / Apple Valley**
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 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 (%) | 0.00% | 0.00% | 0.00% | 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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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* | 6,132,346 | 0 | 6,132,346 | A-6 (S) |
| 2 | Utility Land & Land Rights | 23,293 | 0 | 23,293 | A-6 (S) |
| 3 | *Non-Used and Useful* | 0 | 0 | 0 | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | — |
| 5 | *Accumulated Depreciation* | (1,539,966) | 21,500 | (1,518,466) | A-10 (S) |
| 6 | CIAC | (3,674,805) | (4,505) | (3,679,310) | A-12 (S) |
| 7 | *FPSC Margin Reserve - CIAC* | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 991,513 | 0 | 991,513 | 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 | (21,997) | 0 | (21,997) | Vol. II |
| 13 | *Deferred Taxes* | 224,602 | 0 | 224,602 | C-7 (S) |
| 14 | Working Capital Allowance | 127,426 | 0 | 127,426 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 2,262,412 | 16,995 | 2,279,407 | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. N/A | 0 | 0 | |
| 31 | | | | |
| 32 | 2. Pre-1992 depreciation retirements not reflected in MFR's | 21,500 | 21,500 | |
| 33 | | | | |
| 34 | 3. | 0 | 0 | |
| 35 | | 21,500 | 21,500 | |
| 36 | **F. CIAC:** | | | A-12 (S) |
| 37 | 1. Transfer Unclaimed Refunds to CIAC | (4,505) | (4,505) | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | | | |
| 41 | | | | |
| 42 | | (4,505) | (4,505) | |
| 43 | | | | |
| 44 | **SUBTOTAL** | 16,995 | 16,995 | |

6/27/95 2:08 PM A03S1.XLS

Note: May not cross foot due to rounding.

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

**Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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** | 16,995 | 16,995 | |

6/27/95 2:08 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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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** | | 4,672,168 |
| 10 | Utility Adjustment to ordered balance (1) | | 74,250 |
| 11 | 1992 Additions | | 53,100 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 53,100 |
| 15 | **12/31/92 Balance** | | 4,799,518 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 335,022 |
| 19 | 1993 Retirements | | 600 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 74,438 |
| 21 | 1993 Net Additions | | 408,860 |
| 22 | **12/31/93 Balance** | | 5,208,378 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 425,290 |
| 26 | 1994 Retirements | | 13,108 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 412,182 |
| 29 | **12/31/94 Balance** | | 5,620,560 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (3,543) |
| 32 | 1995 Additions | | 450,428 |
| 33 | 1995 Retirements | | 42,180 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 408,248 |
| 36 | **12/31/95 Balance** | | 6,025,265 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (33,076) |
| 39 | 1996 Additions | | 324,976 |
| 40 | 1996 Retirements | | 125,531 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 199,445 |
| 43 | **12/31/96 Balance** | | 6,191,634 |

(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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 10,373 | 0 | 0 | 0 | 10,373 | 0 | 10,373 | 10,373 | 0 | 10,373 |
| 4 | 389.1 Other Plant & Misc. Equipment | 522 | 0 | 0 | 0 | 522 | 0 | 522 | 522 | 0 | 522 |
| 5 | COLLECTION PLANT | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 402 | 0 | 0 | 0 | 402 | 0 | 402 | 402 | 0 | 402 |
| 7 | 354.2 Structures & Improvements | 15,147 | 0 | 0 | 0 | 15,147 | 0 | 15,147 | 15,147 | 0 | 15,147 |
| 8 | 360.2 Collection Sewers - Force | 1,756,733 | 0 | 0 | 0 | 1,756,733 | 0 | 1,756,733 | 1,756,733 | 0 | 1,756,733 |
| 9 | 361.2 Collection Sewers - Gravity | 1,239,337 | 23,800 | 0 | 23,800 | 1,263,137 | 0 | 1,263,137 | 1,255,814 | 0 | 1,255,814 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 346,786 | 0 | 0 | 0 | 346,786 | 0 | 346,786 | 346,786 | 0 | 346,786 |
| 12 | 364.2 Flow Measuring Devices | (2,365) | 0 | 0 | 0 | (2,365) | 0 | (2,365) | (2,365) | 0 | (2,365) |
| 13 | 365.2 Flow Measuring Installation | 30 | 0 | 0 | 0 | 30 | 0 | 30 | 30 | 0 | 30 |
| 14 | 389.2 Other Plant & Misc. Equipment | 38,065 | 0 | 0 | 0 | 38,065 | 0 | 38,065 | 38,065 | 0 | 38,065 |
| 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 | 55,126 | 0 | 0 | 0 | 55,126 | 0 | 55,126 | 55,126 | 0 | 55,126 |
| 18 | 370.3 Receiving Wells | 24,766 | 0 | 0 | 0 | 24,766 | 0 | 24,766 | 24,766 | 0 | 24,766 |
| 19 | 371.3 Pumping Equipment | 394,711 | 0 | 0 | 0 | 394,711 | 0 | 394,711 | 394,711 | 0 | 394,711 |
| 20 | 389.3 Other Plant & Misc. Equipment | 841 | 0 | 0 | 0 | 841 | 0 | 841 | 841 | 0 | 841 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 14,508 | 0 | 0 | 0 | 14,508 | 0 | 14,508 | 14,508 | 0 | 14,508 |
| 23 | 354.4 Structures & Improvements | 1,238,296 | 23,800 | (10,000) | 13,800 | 1,252,096 | 0 | 1,252,096 | 1,249,973 | 0 | 1,249,973 |
| 24 | 360.4 Treatment & Disposal | 302,755 | 0 | 0 | 0 | 302,755 | 0 | 302,755 | 302,755 | 0 | 302,755 |
| 25 | 361.4 Plant Sewers | 1,881 | 0 | 0 | 0 | 1,881 | 0 | 1,881 | 1,881 | 0 | 1,881 |
| 26 | 362.4 Outfall Sewer Lines | 16,014 | 232,554 | (115,157) | 117,397 | 133,411 | 0 | 133,411 | 124,380 | 0 | 124,380 |
| 27 | 389.4 Other Plant & Misc. Equipment | 71,032 | 0 | 0 | 0 | 71,032 | 0 | 71,032 | 71,032 | 0 | 71,032 |
| 28 | GENERAL PLANT | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 8,383 | 0 | 0 | 0 | 8,383 | 0 | 8,383 | 8,383 | 0 | 8,383 |
| 30 | 354.5 Structures & Improvements | 85,239 | 721 | (374) | 347 | 85,586 | 0 | 85,586 | 85,474 | 0 | 85,474 |
| 31 | 390.5 Office Furniture & Equipment | 52,823 | 0 | 0 | 0 | 52,823 | 0 | 52,823 | 52,823 | 0 | 52,823 |
| 32 | 390.51 Computer Equipment | 124,451 | 26,695 | 0 | 26,695 | 151,146 | 0 | 151,146 | 140,810 | 0 | 140,810 |
| 33 | 391.5 Transportation Equipment | 78,948 | 3,587 | 0 | 3,587 | 82,535 | 0 | 82,535 | 81,119 | 0 | 81,119 |
| 34 | 392.5 Stores Equipment | 761 | 0 | 0 | 0 | 761 | 0 | 761 | 761 | 0 | 761 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 28,786 | 1,081 | 0 | 1,081 | 29,866 | 0 | 29,866 | 29,442 | 0 | 29,442 |
| 36 | 394.5 Laboratory Equipment | 26,185 | 848 | 0 | 848 | 27,033 | 0 | 27,033 | 26,699 | 0 | 26,699 |
| 37 | 395.5 Power Operated Equipment | 26,521 | 11,891 | 0 | 11,891 | 38,413 | 0 | 38,413 | 33,719 | 0 | 33,719 |
| 38 | 396.5 Communication Equipment | 15,300 | 0 | 0 | 0 | 15,300 | 0 | 15,300 | 15,300 | 0 | 15,300 |
| 39 | 397.5 Miscellaneous Equipment | 6,879 | 0 | 0 | 0 | 6,879 | 0 | 6,879 | 6,879 | 0 | 6,879 |
| 40 | 398.5 Other Tangible Plant | 12,948 | 0 | 0 | 0 | 12,948 | 0 | 12,948 | 12,948 | 0 | 12,948 |
| 41 | INTANGIBLE PLANT | 10,895 | 0 | 0 | 0 | 10,895 | 0 | 10,895 | 10,895 | 0 | 10,895 |
| 42 | COLLECTION PLANT | 3,394,136 | 23,800 | 0 | 23,800 | 3,417,936 | 0 | 3,417,936 | 3,410,613 | 0 | 3,410,613 |
| 43 | SYSTEM PUMPING PLANT | 475,444 | 0 | 0 | 0 | 475,444 | 0 | 475,444 | 475,444 | 0 | 475,444 |
| 44 | TREATMENT AND DISPOSAL PLANT | 1,644,487 | 256,354 | (125,157) | 131,197 | 1,775,684 | 0 | 1,775,684 | 1,764,530 | 0 | 1,764,530 |
| 45 | GENERAL PLANT | 467,227 | 44,822 | (374) | 44,448 | 511,675 | 0 | 511,675 | 494,157 | 0 | 494,157 |
| 46 | TOTAL PLANT IN SERVICE | 5,992,189 | 324,976 | (125,531) | 199,445 | 6,191,634 | 0 | 6,191,634 | 6,155,639 | 0 | 6,155,639 |
| 47 | LAND & LAND RIGHTS | 23,293 | 0 | 0 | 0 | 23,293 | 0 | 23,293 | 23,293 | 0 | 23,293 |
| 48 | TOTAL PIS LESS LAND | 5,968,895 | 324,976 | (125,531) | 199,445 | 6,168,341 | 0 | 6,168,341 | 6,132,346 | 0 | 6,132,346 |



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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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-8 (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 | 10,373 | 10,373 | 10,373 | 10,373 | 10,373 | 10,373 | 10,373 | 10,373 | 10,373 | 10,373 | 10,373 | 10,373 | 10,373 | 0 | 10,373 |
| 4 | 389.1 Other Plant & Misc. Equipment | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 0 | 522 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 402 | 402 | 402 | 402 | 402 | 402 | 402 | 402 | 402 | 402 | 402 | 402 | 402 | 0 | 402 |
| 7 | 354.2 Structures & Improvements | 15,147 | 15,147 | 15,147 | 15,147 | 15,147 | 15,147 | 15,147 | 15,147 | 15,147 | 15,147 | 15,147 | 15,147 | 15,147 | 0 | 15,147 |
| 8 | 360.2 Collection Sewers - Force | 1,756,733 | 1,756,733 | 1,756,733 | 1,756,733 | 1,756,733 | 1,756,733 | 1,756,733 | 1,756,733 | 1,756,733 | 1,756,733 | 1,756,733 | 1,756,733 | 1,756,733 | 0 | 1,756,733 |
| 9 | 361.2 Collection Sewers - Gravity | 1,239,337 | 1,239,337 | 1,239,337 | 1,239,337 | 1,263,137 | 1,263,137 | 1,263,137 | 1,263,137 | 1,263,137 | 1,263,137 | 1,263,137 | 1,263,137 | 1,263,137 | 23,800 | 1,255,814 |
| 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 | 346,786 | 346,786 | 346,786 | 346,786 | 346,786 | 346,786 | 346,786 | 346,786 | 346,786 | 346,786 | 346,786 | 346,786 | 346,786 | 0 | 346,786 |
| 12 | 364.2 Flow Measuring Devices | (2,365) | (2,365) | (2,365) | (2,365) | (2,365) | (2,365) | (2,365) | (2,365) | (2,365) | (2,365) | (2,365) | (2,365) | (2,365) | 0 | (2,365) |
| 13 | 365.2 Flow Measuring Installation | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 0 | 30 |
| 14 | 389.2 Other Plant & Misc. Equipment | 38,065 | 38,065 | 38,065 | 38,065 | 38,065 | 38,065 | 38,065 | 38,065 | 38,065 | 38,065 | 38,065 | 38,065 | 38,065 | 0 | 38,065 |
| 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 | 55,126 | 55,126 | 55,126 | 55,126 | 55,126 | 55,126 | 55,126 | 55,126 | 55,126 | 55,126 | 55,126 | 55,126 | 55,126 | 0 | 55,126 |
| 18 | 370.3 Receiving Wells | 24,766 | 24,766 | 24,766 | 24,766 | 24,766 | 24,766 | 24,766 | 24,766 | 24,766 | 24,766 | 24,766 | 24,766 | 24,766 | 0 | 24,766 |
| 19 | 371.3 Pumping Equipment | 394,711 | 394,711 | 394,711 | 394,711 | 394,711 | 394,711 | 394,711 | 394,711 | 394,711 | 394,711 | 394,711 | 394,711 | 394,711 | 0 | 394,711 |
| 20 | 389.3 Other Plant & Misc. Equipment | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 0 | 841 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 14,508 | 14,508 | 14,508 | 14,508 | 14,508 | 14,508 | 14,508 | 14,508 | 14,508 | 14,508 | 14,508 | 14,508 | 14,508 | 0 | 14,508 |
| 23 | 354.4 Structures & Improvements | 1,238,296 | 1,238,296 | 1,252,096 | 1,252,096 | 1,252,096 | 1,252,096 | 1,252,096 | 1,252,096 | 1,252,096 | 1,252,096 | 1,252,096 | 1,252,096 | 1,252,096 | 13,800 | 1,249,973 |
| 24 | 380.4 Treatment & Disposal | 302,755 | 302,755 | 302,755 | 302,755 | 302,755 | 302,755 | 302,755 | 302,755 | 302,755 | 302,755 | 302,755 | 302,755 | 302,755 | 0 | 302,755 |
| 25 | 381.4 Plant Sewers | 1,881 | 1,881 | 1,881 | 1,881 | 1,881 | 1,881 | 1,881 | 1,881 | 1,881 | 1,881 | 1,881 | 1,881 | 1,881 | 0 | 1,881 |
| 26 | 382.4 Outfall Sewer Lines | 16,014 | 133,411 | 133,411 | 133,411 | 133,411 | 133,411 | 133,411 | 133,411 | 133,411 | 133,411 | 133,411 | 133,411 | 133,411 | 117,397 | 124,380 |
| 27 | 389.4 Other Plant & Misc. Equipment | 71,032 | 71,032 | 71,032 | 71,032 | 71,032 | 71,032 | 71,032 | 71,032 | 71,032 | 71,032 | 71,032 | 71,032 | 71,032 | 0 | 71,032 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 8,383 | 8,383 | 8,383 | 8,383 | 8,383 | 8,383 | 8,383 | 8,383 | 8,383 | 8,383 | 8,383 | 8,383 | 8,383 | 0 | 8,383 |
| 30 | 354.5 Structures & Improvements | 85,239 | 85,525 | 85,547 | 85,606 | 85,618 | 85,630 | 85,326 | 85,337 | 85,349 | 85,406 | 85,465 | 85,527 | 85,586 | 347 | 85,474 |
| 31 | 390.5 Office Furniture & Equipment | 52,823 | 52,823 | 52,823 | 52,823 | 52,823 | 52,823 | 52,823 | 52,823 | 52,823 | 52,823 | 52,823 | 52,823 | 52,823 | 0 | 52,823 |
| 32 | 390.51 Computer Equipment | 124,451 | 135,041 | 135,858 | 138,041 | 138,477 | 138,912 | 141,504 | 141,939 | 142,374 | 144,556 | 146,667 | 148,962 | 151,146 | 26,695 | 140,610 |
| 33 | 391.5 Transportation Equipment | 78,948 | 80,371 | 80,481 | 80,774 | 80,833 | 80,891 | 81,239 | 81,298 | 81,356 | 81,650 | 81,933 | 82,242 | 82,535 | 3,587 | 81,119 |
| 34 | 392.5 Stores Equipment | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 0 | 761 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 28,788 | 29,216 | 29,249 | 29,338 | 29,355 | 29,373 | 29,478 | 29,496 | 29,513 | 29,802 | 29,867 | 29,780 | 29,866 | 1,061 | 29,442 |
| 36 | 394.5 Laboratory Equipment | 26,185 | 26,522 | 26,548 | 26,617 | 26,631 | 26,645 | 26,727 | 26,741 | 26,755 | 26,824 | 26,891 | 26,964 | 27,033 | 848 | 26,699 |
| 37 | 395.5 Power Operated Equipment | 26,521 | 31,239 | 31,803 | 32,575 | 32,769 | 32,963 | 34,118 | 34,311 | 34,505 | 35,478 | 36,417 | 37,440 | 38,413 | 11,891 | 33,719 |
| 38 | 396.5 Communication Equipment | 15,300 | 15,300 | 15,300 | 15,300 | 15,300 | 15,300 | 15,300 | 15,300 | 15,300 | 15,300 | 15,300 | 15,300 | 15,300 | 0 | 15,300 |
| 39 | 397.5 Miscellaneous Equipment | 6,879 | 6,879 | 6,879 | 6,879 | 6,879 | 6,879 | 6,879 | 6,879 | 6,879 | 6,879 | 6,879 | 6,879 | 6,879 | 0 | 6,879 |
| 40 | 398.5 Other Tangible Plant | 12,948 | 12,948 | 12,948 | 12,948 | 12,948 | 12,948 | 12,948 | 12,948 | 12,948 | 12,948 | 12,948 | 12,948 | 12,948 | 0 | 12,948 |
| 41 | **INTANGIBLE PLANT** | 10,895 | 10,895 | 10,895 | 10,895 | 10,895 | 10,895 | 10,895 | 10,895 | 10,895 | 10,895 | 10,895 | 10,895 | 10,895 | 0 | 10,895 |
| 42 | **COLLECTION PLANT** | 3,394,136 | 3,394,136 | 3,394,136 | 3,394,136 | 3,417,936 | 3,417,936 | 3,417,936 | 3,417,936 | 3,417,936 | 3,417,936 | 3,417,936 | 3,417,936 | 3,417,936 | 23,800 | 3,410,813 |
| 43 | **SYSTEM PUMPING PLANT** | 475,444 | 475,444 | 475,444 | 475,444 | 475,444 | 475,444 | 475,444 | 475,444 | 475,444 | 475,444 | 475,444 | 475,444 | 475,444 | 0 | 475,444 |
| 44 | ***TREATMENT AND DISPOSAL PLANT*** | 1,644,487 | 1,761,884 | 1,775,684 | 1,775,684 | 1,775,684 | 1,775,684 | 1,775,684 | 1,775,684 | 1,775,684 | 1,775,684 | 1,775,684 | 1,775,684 | 1,775,684 | 131,197 | 1,764,530 |
| 45 | **GENERAL PLANT** | 467,227 | 485,006 | 486,379 | 490,046 | 490,776 | 491,507 | 495,485 | 496,216 | 496,946 | 500,613 | 504,154 | 508,006 | 511,675 | 44,448 | 494,157 |
| 46 | **TOTAL PLANT IN SERVICE** | 5,992,189 | 6,127,367 | 6,142,536 | 6,146,205 | 6,170,735 | 6,171,466 | 6,175,444 | 6,176,175 | 6,176,905 | 6,180,572 | 6,184,113 | 6,187,968 | 6,191,634 | 199,445 | 6,155,639 |
| 47 | **LAND & LAND RIGHTS** | 23,293 | 23,293 | 23,293 | 23,293 | 23,293 | 23,293 | 23,293 | 23,293 | 23,293 | 23,293 | 23,293 | 23,293 | 23,293 | 0 | 23,293 |
| 48 | **TOTAL PIS LESS LAND** | 5,968,895 | 6,104,073 | 6,119,245 | 6,122,911 | 6,147,442 | 6,148,173 | 6,152,151 | 6,152,881 | 6,153,612 | 6,157,279 | 6,160,819 | 6,164,674 | 6,168,341 | 199,445 | 6,132,346 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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)
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 | 23,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,800 | 16,477 |
| 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 | 13,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,800 | 11,677 |
| 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 | 117,397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 117,397 | 108,366 |
| 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 | 286 | 22 | 59 | 12 | 12 | (304) | 12 | 12 | 59 | 57 | 62 | 59 | 347 | 235 |
| 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 | 10,590 | 817 | 2,184 | 435 | 435 | 2,592 | 435 | 435 | 2,184 | 2,100 | 2,298 | 2,184 | 26,805 | 18,159 |
| 33 | 391.5 Transportation Equipment | 1,423 | 110 | 293 | 58 | 58 | 348 | 58 | 58 | 293 | 283 | 306 | 293 | 3,567 | 2,171 |
| 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 | 429 | 33 | 88 | 18 | 18 | 105 | 18 | 18 | 88 | 85 | 93 | 88 | 1,081 | 654 |
| 36 | 394.5 Laboratory Equipment | 336 | 26 | 69 | 14 | 14 | 82 | 14 | 14 | 69 | 67 | 73 | 69 | 848 | 513 |
| 37 | 395.5 Power Operated Equipment | 4,717 | 364 | 973 | 194 | 194 | 1,155 | 194 | 194 | 973 | 939 | 1,023 | 973 | 11,891 | 7,198 |
| 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 | 23,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,800 | 16,477 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 117,397 | 13,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 131,197 | 120,043 |
| 45 | **GENERAL PLANT** | 17,781 | 1,372 | 3,666 | 731 | 731 | 3,978 | 731 | 731 | 3,666 | 3,541 | 3,855 | 3,666 | 44,448 | 28,930 |
| 46 | **TOTAL NET ADDITIONS** | 135,178 | 15,172 | 3,666 | 24,531 | 731 | 3,978 | 731 | 731 | 3,666 | 3,541 | 3,855 | 3,666 | 199,445 | 163,450 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 135,178 | 15,172 | 3,666 | 24,531 | 731 | 3,978 | 731 | 731 | 3,666 | 3,541 | 3,855 | 3,666 | 199,445 | 163,450 |

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements 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 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 | 23,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,800 | 16,477 |
| 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 | 23,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,800 | 20,136 |
| 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 | 232,554 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 232,554 | 214,665 |
| 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 | 286 | 22 | 59 | 12 | 12 | 70 | 12 | 12 | 59 | 57 | 62 | 59 | 721 | 436 |
| 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 | 10,590 | 817 | 2,184 | 435 | 435 | 2,592 | 435 | 435 | 2,184 | 2,109 | 2,298 | 2,184 | 26,695 | 16,159 |
| 33 | 391.5 Transportation Equipment | 1,423 | 110 | 293 | 58 | 58 | 348 | 58 | 58 | 293 | 283 | 308 | 293 | 3,567 | 2,171 |
| 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 | 429 | 33 | 88 | 18 | 18 | 105 | 18 | 18 | 88 | 85 | 93 | 88 | 1,061 | 654 |
| 36 | 394.5 Laboratory Equipment | 336 | 26 | 69 | 14 | 14 | 82 | 14 | 14 | 69 | 67 | 73 | 69 | 848 | 513 |
| 37 | 395.5 Power Operated Equipment | 4,717 | 364 | 973 | 194 | 194 | 1,155 | 194 | 194 | 973 | 939 | 1,023 | 973 | 11,891 | 7,196 |
| 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 | 23,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,800 | 16,477 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 232,554 | 23,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 256,354 | 234,800 |
| 45 | **GENERAL PLANT** | 17,781 | 1,372 | 3,666 | 731 | 731 | 4,352 | 731 | 731 | 3,666 | 3,541 | 3,855 | 3,666 | 44,622 | 27,131 |
| 46 | **TOTAL GROSS ADDITIONS** | 250,335 | 25,172 | 3,666 | 24,531 | 731 | 4,352 | 731 | 731 | 3,666 | 3,541 | 3,855 | 3,666 | 324,976 | 278,411 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 250,335 | 25,172 | 3,666 | 24,531 | 731 | 4,352 | 731 | 731 | 3,666 | 3,541 | 3,855 | 3,666 | 324,976 | 278,411 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements 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 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 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 8,492 |
| 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 | 0 | 0 | 0 | 0 | 0 | 115,157 | 106,269 |
| 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 | 374 | 0 | 0 | 0 | 0 | 0 | 0 | 374 | 201 |
| 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** | 115,157 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 125,157 | 114,761 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 374 | 0 | 0 | 0 | 0 | 0 | 0 | 374 | 201 |
| 46 | **TOTAL RETIREMENTS** | 115,157 | 10,000 | 0 | 0 | 0 | 374 | 0 | 0 | 0 | 0 | 0 | 0 | 125,531 | 114,962 |
| 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 | 0 | 0 | 0 | 374 | 0 | 0 | 0 | 0 | 0 | 0 | 125,531 | 114,962 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of adjustments 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 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 |
| 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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 10,373 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 522 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | 402 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 15,147 | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 1,756,733 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 1,255,814 | 0.00% | 0 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 346,786 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | (2,365) | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 30 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 38,065 | 0.00% | 0 |
| 15 | SYSTEM PUMPING PLANT | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 55,126 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | 24,766 | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 394,711 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 841 | 0.00% | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 14,508 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 1,249,973 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 302,755 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 1,881 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 124,380 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 71,032 | 0.00% | 0 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 8,383 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 85,474 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 52,823 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 140,610 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 81,119 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 761 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 29,442 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 26,699 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 33,719 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 15,300 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 6,879 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 12,948 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 10,895 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 3,410,613 | 0.00% | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 475,444 | 0.00% | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 1,764,530 | 0.00% | 0 |
| 45 | **GENERAL PLANT** | 494,157 | 0.00% | 0 |
| 46 | **TOTAL PLANT IN SERVICE** | 6,155,639 | 0.00% | 0 |
| 47 | **LAND & LAND RIGHTS** | 23,293 | 0.00% | 0 |
| 48 | **TOTAL PIS LESS LAND** | 6,132,346 | 0.00% | 0 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

**Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 0 | 0 | 0 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | 0 | 0 | 0 | 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** | 0 | 0 | 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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |

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Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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** | | 819,368 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 170,754 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 170,754 |
| 15 | **12/31/92 Balance** | | 990,122 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 178,080 |
| 19 | 1993 Retirements | | 600 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 882 |
| 21 | 1993 Net Additions | | 178,362 |
| 22 | **12/31/93 Balance** | | 1,168,485 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 206,745 |
| 26 | 1994 Retirements | | 13,108 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 193,637 |
| 29 | **12/31/94 Balance** | | 1,362,121 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (1,573) |
| 32 | 1995 Additions | | 226,566 |
| 33 | 1995 Retirements | | 42,180 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 184,386 |
| 36 | **12/31/95 Balance** | | 1,544,934 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (9,470) |
| 39 | 1996 Additions | | 238,928 |
| 40 | 1996 Retirements | | 125,531 |
| 41 | 1996 Adjustments | | (21,500) |
| 42 | 1996 Net Additions | | 91,897 |
| 43 | **12/31/96 Balance** | | 1,627,361 |

(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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 2,279 | 259 | 2,538 | 0 | 2,538 | 2,408 | 0 | 2,408 |
| 4 | 389.1 Other Plant & Misc. Equipment | 163 | 29 | 192 | 0 | 192 | 178 | 0 | 178 |
| 5 | COLLECTION PLANT | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 3,064 | 474 | 3,538 | 0 | 3,538 | 3,301 | 0 | 3,301 |
| 8 | 360.2 Collection Sewers - Force | 501,686 | 58,499 | 560,185 | 0 | 560,185 | 530,935 | 0 | 530,935 |
| 9 | 361.2 Collection Sewers - Gravity | 180,731 | 27,879 | 208,610 | 0 | 208,610 | 194,671 | 0 | 194,671 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 63,916 | 9,120 | 73,036 | 0 | 73,036 | 68,476 | 0 | 68,476 |
| 12 | 364.2 Flow Measuring Devices | (2,563) | (473) | (3,036) | -2500 | (5,536) | (2,800) | (2,500) | (5,300) |
| 13 | 365.2 Flow Measuring Installation | 6 | 1 | 7 | 0 | 7 | 7 | 0 | 7 |
| 14 | 389.2 Other Plant & Misc. Equipment | 12,474 | 2,116 | 14,590 | 0 | 14,590 | 13,532 | 0 | 13,532 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 10,905 | 1,725 | 12,630 | 0 | 12,630 | 11,767 | 0 | 11,767 |
| 18 | 370.3 Receiving Wells | 2,773 | 825 | 3,598 | 0 | 3,598 | 3,185 | 0 | 3,185 |
| 19 | 371.3 Pumping Equipment | 76,044 | 21,946 | 97,990 | -11500 | 86,490 | 87,017 | (11,500) | 75,517 |
| 20 | 389.3 Other Plant & Misc. Equipment | 293 | 47 | 340 | 0 | 340 | 316 | 0 | 316 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 378,314 | 29,124 | 407,438 | 0 | 407,438 | 389,415 | 0 | 389,415 |
| 24 | 380.4 Treatment & Disposal | 64,875 | 16,833 | 81,708 | -7500 | 74,208 | 73,291 | (7,500) | 65,791 |
| 25 | 381.4 Plant Sewers | 379 | 54 | 433 | 0 | 433 | 406 | 0 | 406 |
| 26 | 382.4 Outfall Sewer Lines | 4,359 | (111,015) | (106,656) | 0 | (106,656) | (99,869) | 0 | (99,869) |
| 27 | 389.4 Other Plant & Misc. Equipment | 13,203 | 3,949 | 17,152 | 0 | 17,152 | 15,178 | 0 | 15,178 |
| 28 | GENERAL PLANT | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 19,266 | 1,763 | 21,029 | 0 | 21,029 | 20,133 | 0 | 20,133 |
| 31 | 390.5 Office Furniture & Equipment | 24,346 | 3,523 | 27,869 | 0 | 27,869 | 26,107 | 0 | 26,107 |
| 32 | 390.51 Computer Equipment | 57,152 | 23,440 | 80,592 | 0 | 80,592 | 68,872 | 0 | 68,872 |
| 33 | 391.5 Transportation Equipment | 58,317 | 13,523 | 71,840 | 0 | 71,840 | 65,079 | 0 | 65,079 |
| 34 | 392.5 Stores Equipment | 258 | 42 | 300 | 0 | 300 | 279 | 0 | 279 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 14,897 | 1,840 | 16,737 | 0 | 16,737 | 15,817 | 0 | 15,817 |
| 36 | 394.5 Laboratory Equipment | 3,873 | 1,781 | 5,654 | 0 | 5,654 | 4,764 | 0 | 4,764 |
| 37 | 395.5 Power Operated Equipment | 27,063 | 2,809 | 29,872 | 0 | 29,872 | 28,468 | 0 | 28,468 |
| 38 | 396.5 Communication Equipment | 7,154 | 1,530 | 8,684 | 0 | 8,684 | 7,919 | 0 | 7,919 |
| 39 | 397.5 Miscellaneous Equipment | 1,730 | 459 | 2,189 | 0 | 2,189 | 1,959 | 0 | 1,959 |
| 40 | 398.5 Other Tangible Plant | 8,507 | 1,295 | 9,802 | 0 | 9,802 | 9,155 | 0 | 9,155 |
| 41 | INTANGIBLE PLANT | 2,442 | 288 | 2,730 | 0 | 2,730 | 2,586 | 0 | 2,586 |
| 42 | COLLECTION PLANT | 759,314 | 97,616 | 856,930 | (2,500) | 854,430 | 808,122 | (2,500) | 805,622 |
| 43 | SYSTEM PUMPING PLANT | 90,015 | 24,543 | 114,558 | (11,500) | 103,058 | 102,285 | (11,500) | 90,785 |
| 44 | TREATMENT AND DISPOSAL PLANT | 461,130 | (61,055) | 400,075 | (7,500) | 392,575 | 378,421 | (7,500) | 370,921 |
| 45 | GENERAL PLANT | 222,563 | 52,005 | 274,568 | 0 | 274,568 | 248,552 | 0 | 248,552 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 1,535,464 | 113,397 | 1,648,861 | (21,500) | 1,627,361 | 1,539,966 | (21,500) | 1,518,466 |


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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 2,279 | 2,301 | 2,323 | 2,345 | 2,367 | 2,389 | 2,406 | 2,428 | 2,450 | 2,472 | 2,494 | 2,516 | 2,538 | 259 | 2,408 |
| 4 | 389.1 Other Plant & Misc. Equipment | 163 | 165 | 167 | 169 | 171 | 173 | 180 | 182 | 184 | 186 | 188 | 190 | 192 | 29 | 178 |
| 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 | 3,064 | 3,104 | 3,144 | 3,184 | 3,224 | 3,264 | 3,298 | 3,338 | 3,378 | 3,418 | 3,458 | 3,498 | 3,538 | 474 | 3,301 |
| 8 | 360.2 Collection Sewers - Force | 501,686 | 506,561 | 511,436 | 516,311 | 521,186 | 526,061 | 530,935 | 535,810 | 540,685 | 545,560 | 550,435 | 555,310 | 560,185 | 58,499 | 530,935 |
| 9 | 361.2 Collection Sewers - Gravity | 180,731 | 183,054 | 185,377 | 187,700 | 190,023 | 192,346 | 194,672 | 196,995 | 199,318 | 201,641 | 203,964 | 206,287 | 208,610 | 27,879 | 194,671 |
| 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 | 63,916 | 64,676 | 65,436 | 66,196 | 66,956 | 67,716 | 68,476 | 69,236 | 69,996 | 70,756 | 71,516 | 72,276 | 73,036 | 9,120 | 68,476 |
| 12 | 364.2 Flow Measuring Devices | (2,563) | (2,602) | (2,641) | (2,680) | (2,719) | (2,758) | (2,802) | (2,841) | (2,880) | (2,919) | (2,958) | (2,997) | (3,036) | (473) | (2,800) |
| 13 | 365.2 Flow Measuring Installation | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 1 | 7 |
| 14 | 389.2 Other Plant & Misc. Equipment | 12,474 | 12,650 | 12,826 | 13,002 | 13,178 | 13,354 | 13,534 | 13,710 | 13,886 | 14,062 | 14,238 | 14,414 | 14,590 | 2,116 | 13,532 |
| 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 | 10,905 | 11,049 | 11,193 | 11,337 | 11,481 | 11,625 | 11,766 | 11,910 | 12,054 | 12,198 | 12,342 | 12,486 | 12,630 | 1,725 | 11,767 |
| 18 | 370.3 Receiving Wells | 2,773 | 2,842 | 2,911 | 2,980 | 3,049 | 3,118 | 3,184 | 3,253 | 3,322 | 3,391 | 3,460 | 3,529 | 3,598 | 825 | 3,185 |
| 19 | 371.3 Pumping Equipment | 76,044 | 77,873 | 79,702 | 81,531 | 83,360 | 85,189 | 87,018 | 88,845 | 90,674 | 92,503 | 94,332 | 96,161 | 97,990 | 21,946 | 87,017 |
| 20 | 389.3 Other Plant & Misc. Equipment | 293 | 297 | 301 | 305 | 309 | 313 | 316 | 320 | 324 | 328 | 332 | 336 | 340 | 47 | 316 |
| 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 | 378,314 | 381,574 | 374,834 | 378,094 | 381,354 | 384,614 | 387,878 | 391,138 | 394,398 | 397,658 | 400,918 | 404,178 | 407,438 | 29,124 | 389,415 |
| 24 | 380.4 Treatment & Disposal | 64,875 | 66,278 | 67,681 | 69,084 | 70,487 | 71,890 | 73,290 | 74,693 | 76,096 | 77,499 | 78,902 | 80,305 | 81,708 | 16,833 | 73,291 |
| 25 | 381.4 Plant Sewers | 379 | 384 | 389 | 394 | 399 | 404 | 403 | 408 | 413 | 418 | 423 | 428 | 433 | 54 | 406 |
| 26 | 382.4 Outfall Sewer Lines | 4,359 | (110,453) | (110,108) | (109,763) | (109,418) | (109,073) | (108,726) | (108,381) | (108,036) | (107,691) | (107,346) | (107,001) | (106,656) | (111,015) | (99,869) |
| 27 | 389.4 Other Plant & Misc. Equipment | 13,203 | 13,532 | 13,861 | 14,190 | 14,519 | 14,848 | 15,178 | 15,507 | 15,836 | 16,165 | 16,494 | 16,823 | 17,152 | 3,949 | 15,178 |
| 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 | 19,266 | 19,444 | 19,622 | 19,800 | 19,978 | 20,156 | 19,961 | 20,139 | 20,317 | 20,495 | 20,673 | 20,851 | 21,029 | 1,763 | 20,133 |
| 31 | 390.5 Office Furniture & Equipment | 24,346 | 24,640 | 24,934 | 25,228 | 25,522 | 25,816 | 26,105 | 26,399 | 26,693 | 26,987 | 27,281 | 27,575 | 27,869 | 3,523 | 26,107 |
| 32 | 390.51 Computer Equipment | 57,152 | 59,105 | 61,058 | 63,011 | 64,964 | 66,917 | 68,874 | 70,827 | 72,780 | 74,733 | 76,686 | 78,639 | 80,592 | 23,440 | 68,872 |
| 33 | 391.5 Transportation Equipment | 58,317 | 59,444 | 60,571 | 61,698 | 62,825 | 63,952 | 65,078 | 66,205 | 67,332 | 68,459 | 69,586 | 70,713 | 71,840 | 13,523 | 65,079 |
| 34 | 392.5 Stores Equipment | 258 | 262 | 266 | 270 | 274 | 278 | 276 | 280 | 284 | 288 | 292 | 296 | 300 | 42 | 279 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 14,897 | 15,050 | 15,203 | 15,356 | 15,509 | 15,662 | 15,819 | 15,972 | 16,125 | 16,278 | 16,431 | 16,584 | 16,737 | 1,840 | 15,817 |
| 36 | 394.5 Laboratory Equipment | 3,873 | 4,021 | 4,169 | 4,317 | 4,465 | 4,613 | 4,766 | 4,914 | 5,062 | 5,210 | 5,358 | 5,506 | 5,654 | 1,781 | 4,764 |
| 37 | 395.5 Power Operated Equipment | 27,963 | 27,297 | 27,531 | 27,765 | 27,999 | 28,233 | 28,468 | 28,702 | 28,936 | 29,170 | 29,404 | 29,638 | 29,872 | 2,809 | 28,468 |
| 38 | 396.5 Communication Equipment | 7,154 | 7,282 | 7,410 | 7,538 | 7,666 | 7,794 | 7,916 | 8,044 | 8,172 | 8,300 | 8,428 | 8,556 | 8,684 | 1,530 | 7,919 |
| 39 | 397.5 Miscellaneous Equipment | 1,730 | 1,768 | 1,806 | 1,844 | 1,882 | 1,920 | 1,961 | 1,999 | 2,037 | 2,075 | 2,113 | 2,151 | 2,189 | 459 | 1,959 |
| 40 | 398.5 Other Tangible Plant | 8,507 | 8,615 | 8,723 | 8,831 | 8,939 | 9,047 | 9,154 | 9,262 | 9,370 | 9,478 | 9,586 | 9,694 | 9,802 | 1,295 | 9,155 |
| 41 | INTANGIBLE PLANT | 2,442 | 2,466 | 2,490 | 2,514 | 2,538 | 2,562 | 2,586 | 2,610 | 2,634 | 2,658 | 2,682 | 2,706 | 2,730 | 288 | 2,586 |
| 42 | COLLECTION PLANT | 759,314 | 767,449 | 775,584 | 783,719 | 791,854 | 799,989 | 808,120 | 816,255 | 824,390 | 832,525 | 840,660 | 848,795 | 856,930 | 97,616 | 808,122 |
| 43 | SYSTEM PUMPING PLANT | 90,015 | 92,061 | 94,107 | 96,153 | 98,199 | 100,245 | 102,282 | 104,328 | 106,374 | 108,420 | 110,466 | 112,512 | 114,558 | 24,543 | 102,285 |
| 44 | TREATMENT AND DISPOSAL PLANT | 481,130 | 351,315 | 346,857 | 351,999 | 357,341 | 362,683 | 368,023 | 373,365 | 378,707 | 384,049 | 389,391 | 394,733 | 400,075 | (61,055) | 378,421 |
| 45 | GENERAL PLANT | 222,563 | 226,928 | 231,293 | 235,658 | 240,023 | 244,388 | 248,378 | 252,743 | 257,108 | 261,473 | 265,838 | 270,203 | 274,568 | 52,005 | 248,552 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 1,535,464 | 1,440,219 | 1,450,131 | 1,470,043 | 1,489,955 | 1,509,867 | 1,529,389 | 1,549,301 | 1,569,213 | 1,589,125 | 1,609,037 | 1,628,949 | 1,648,861 | 113,397 | 1,539,966 |

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 22 | 22 | 22 | 22 | 22 | 17 | 22 | 22 | 22 | 22 | 22 | 22 | 259 | 129 |
| 4 | 389.1 Other Plant & Misc. Equipment | 2 | 2 | 2 | 2 | 2 | 7 | 2 | 2 | 2 | 2 | 2 | 2 | 29 | 15 |
| 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 | 40 | 40 | 40 | 40 | 40 | 34 | 40 | 40 | 40 | 40 | 40 | 40 | 474 | 237 |
| 8 | 360.2 Collection Sewers - Force | 4,875 | 4,875 | 4,875 | 4,875 | 4,875 | 4,874 | 4,875 | 4,875 | 4,875 | 4,875 | 4,875 | 4,875 | 58,499 | 29,249 |
| 9 | 361.2 Collection Sewers - Gravity | 2,323 | 2,323 | 2,323 | 2,323 | 2,323 | 2,326 | 2,323 | 2,323 | 2,323 | 2,323 | 2,323 | 2,323 | 27,879 | 13,940 |
| 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 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 9,120 | 4,560 |
| 12 | 364.2 Flow Measuring Devices | (39) | (39) | (39) | (39) | (39) | (44) | (39) | (39) | (39) | (39) | (39) | (39) | (473) | (237) |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 14 | 389.2 Other Plant & Misc. Equipment | 176 | 176 | 176 | 176 | 176 | 180 | 176 | 176 | 176 | 176 | 176 | 176 | 2,116 | 1,058 |
| 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 | 144 | 144 | 144 | 144 | 144 | 141 | 144 | 144 | 144 | 144 | 144 | 144 | 1,725 | 862 |
| 18 | 370.3 Receiving Wells | 69 | 69 | 69 | 69 | 69 | 66 | 69 | 69 | 69 | 69 | 69 | 69 | 825 | 412 |
| 19 | 371.3 Pumping Equipment | 1,829 | 1,829 | 1,829 | 1,829 | 1,829 | 1,827 | 1,829 | 1,829 | 1,829 | 1,829 | 1,829 | 1,829 | 21,948 | 10,973 |
| 20 | 389.3 Other Plant & Misc. Equipment | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 47 | 23 |
| 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 | 3,260 | (6,740) | 3,260 | 3,260 | 3,260 | 3,264 | 3,260 | 3,260 | 3,260 | 3,260 | 3,260 | 3,260 | 29,124 | 11,101 |
| 24 | 380.4 Treatment & Disposal | 1,403 | 1,403 | 1,403 | 1,403 | 1,403 | 1,400 | 1,403 | 1,403 | 1,403 | 1,403 | 1,403 | 1,403 | 16,833 | 8,416 |
| 25 | 381.4 Plant Sewers | 5 | 5 | 5 | 5 | 5 | (1) | 5 | 5 | 5 | 5 | 5 | 5 | 54 | 27 |
| 26 | 382.4 Outfall Sewer Lines | (114,812) | 345 | 345 | 345 | 345 | 347 | 345 | 345 | 345 | 345 | 345 | 345 | (111,015) | (104,228) |
| 27 | 389.4 Other Plant & Misc. Equipment | 329 | 329 | 329 | 329 | 329 | 330 | 329 | 329 | 329 | 329 | 329 | 329 | 3,949 | 1,975 |
| 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 | 178 | 178 | 178 | 178 | 178 | (195) | 178 | 178 | 178 | 178 | 178 | 178 | 1,763 | 867 |
| 31 | 390.5 Office Furniture & Equipment | 294 | 294 | 294 | 294 | 294 | 289 | 294 | 294 | 294 | 294 | 294 | 294 | 3,523 | 1,761 |
| 32 | 390.51 Computer Equipment | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 | 1,957 | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 | 23,440 | 11,720 |
| 33 | 391.5 Transportation Equipment | 1,127 | 1,127 | 1,127 | 1,127 | 1,127 | 1,126 | 1,127 | 1,127 | 1,127 | 1,127 | 1,127 | 1,127 | 13,523 | 6,761 |
| 34 | 392.5 Stores Equipment | 4 | 4 | 4 | 4 | 4 | (2) | 4 | 4 | 4 | 4 | 4 | 4 | 42 | 21 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 153 | 153 | 153 | 153 | 153 | 157 | 153 | 153 | 153 | 153 | 153 | 153 | 1,840 | 920 |
| 36 | 394.5 Laboratory Equipment | 148 | 148 | 148 | 148 | 148 | 153 | 148 | 148 | 148 | 148 | 148 | 148 | 1,781 | 891 |
| 37 | 395.5 Power Operated Equipment | 234 | 234 | 234 | 234 | 234 | 235 | 234 | 234 | 234 | 234 | 234 | 234 | 2,809 | 1,405 |
| 38 | 396.5 Communication Equipment | 128 | 128 | 128 | 128 | 128 | 122 | 128 | 128 | 128 | 128 | 128 | 128 | 1,530 | 765 |
| 39 | 397.5 Miscellaneous Equipment | 38 | 38 | 38 | 38 | 38 | 41 | 38 | 38 | 38 | 38 | 38 | 38 | 459 | 230 |
| 40 | 398.5 Other Tangible Plant | 108 | 108 | 108 | 108 | 108 | 107 | 108 | 108 | 108 | 108 | 108 | 108 | 1,295 | 647 |
| 41 | **INTANGIBLE PLANT** | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 288 | 144 |
| 42 | **COLLECTION PLANT** | 8,135 | 8,135 | 8,135 | 8,135 | 8,135 | 8,131 | 8,135 | 8,135 | 8,135 | 8,135 | 8,135 | 8,135 | 97,616 | 48,808 |
| 43 | **SYSTEM PUMPING PLANT** | 2,046 | 2,046 | 2,046 | 2,046 | 2,046 | 2,037 | 2,046 | 2,046 | 2,046 | 2,046 | 2,046 | 2,046 | 24,543 | 12,270 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | (109,815) | (4,658) | 5,342 | 5,342 | 5,342 | 5,340 | 5,342 | 5,342 | 5,342 | 5,342 | 5,342 | 5,342 | (81,055) | (82,709) |
| 45 | **GENERAL PLANT** | 4,365 | 4,365 | 4,365 | 4,365 | 4,365 | 3,990 | 4,365 | 4,365 | 4,365 | 4,365 | 4,365 | 4,365 | 52,005 | 25,988 |
| 46 | **TOTAL NET ADDITIONS** | (95,245) | 9,912 | 19,912 | 19,912 | 19,912 | 19,522 | 19,912 | 19,912 | 19,912 | 19,912 | 19,912 | 19,912 | 113,397 | 4,501 |

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 22 | 22 | 22 | 22 | 22 | 17 | 22 | 22 | 22 | 22 | 22 | 22 | 259 | 129 |
| 4 | 389.1 Other Plant & Misc. Equipment | 2 | 2 | 2 | 2 | 2 | 7 | 2 | 2 | 2 | 2 | 2 | 2 | 29 | 15 |
| 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 | 40 | 40 | 40 | 40 | 40 | 34 | 40 | 40 | 40 | 40 | 40 | 40 | 474 | 237 |
| 8 | 360.2 Collection Sewers - Force | 4,875 | 4,875 | 4,875 | 4,875 | 4,875 | 4,874 | 4,875 | 4,875 | 4,875 | 4,875 | 4,875 | 4,875 | 58,499 | 29,249 |
| 9 | 361.2 Collection Sewers - Gravity | 2,323 | 2,323 | 2,323 | 2,323 | 2,323 | 2,326 | 2,323 | 2,323 | 2,323 | 2,323 | 2,323 | 2,323 | 27,879 | 13,940 |
| 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 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 9,120 | 4,560 |
| 12 | 364.2 Flow Measuring Devices | (39) | (39) | (39) | (39) | (39) | (44) | (39) | (39) | (39) | (39) | (39) | (39) | (473) | (237) |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 14 | 389.2 Other Plant & Misc. Equipment | 176 | 176 | 176 | 176 | 176 | 180 | 176 | 176 | 176 | 176 | 176 | 176 | 2,116 | 1,058 |
| 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 | 144 | 144 | 144 | 144 | 144 | 141 | 144 | 144 | 144 | 144 | 144 | 144 | 1,725 | 862 |
| 18 | 370.3 Receiving Wells | 69 | 69 | 69 | 69 | 69 | 66 | 69 | 69 | 69 | 69 | 69 | 69 | 825 | 412 |
| 19 | 371.3 Pumping Equipment | 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 |
| 20 | 389.3 Other Plant & Misc. Equipment | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 47 | 23 |
| 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 | 3,260 | 3,260 | 3,260 | 3,260 | 3,260 | 3,264 | 3,260 | 3,260 | 3,260 | 3,260 | 3,260 | 3,260 | 39,124 | 19,562 |
| 24 | 380.4 Treatment & Disposal | 1,403 | 1,403 | 1,403 | 1,403 | 1,403 | 1,400 | 1,403 | 1,403 | 1,403 | 1,403 | 1,403 | 1,403 | 16,833 | 8,416 |
| 25 | 381.4 Plant Sewers | 5 | 5 | 5 | 5 | 5 | (1) | 5 | 5 | 5 | 5 | 5 | 5 | 54 | 27 |
| 26 | 382.4 Outfall Sewer Lines | 345 | 345 | 345 | 345 | 345 | 347 | 345 | 345 | 345 | 345 | 345 | 345 | 4,142 | 2,071 |
| 27 | 389.4 Other Plant & Misc. Equipment | 329 | 329 | 329 | 329 | 329 | 330 | 329 | 329 | 329 | 329 | 329 | 329 | 3,949 | 1,975 |
| 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 | 178 | 178 | 178 | 178 | 178 | 179 | 178 | 178 | 178 | 178 | 178 | 178 | 2,137 | 1,069 |
| 31 | 390.5 Office Furniture & Equipment | 294 | 294 | 294 | 294 | 294 | 289 | 294 | 294 | 294 | 294 | 294 | 294 | 3,523 | 1,761 |
| 32 | 390.51 Computer Equipment | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 | 1,957 | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 | 1,953 | 23,440 | 11,720 |
| 33 | 391.5 Transportation Equipment | 1,127 | 1,127 | 1,127 | 1,127 | 1,127 | 1,126 | 1,127 | 1,127 | 1,127 | 1,127 | 1,127 | 1,127 | 13,523 | 6,761 |
| 34 | 392.5 Stores Equipment | 4 | 4 | 4 | 4 | 4 | (2) | 4 | 4 | 4 | 4 | 4 | 4 | 42 | 21 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 153 | 153 | 153 | 153 | 153 | 157 | 153 | 153 | 153 | 153 | 153 | 153 | 1,840 | 920 |
| 36 | 394.5 Laboratory Equipment | 148 | 148 | 148 | 148 | 148 | 153 | 148 | 148 | 148 | 148 | 148 | 148 | 1,781 | 891 |
| 37 | 395.5 Power Operated Equipment | 234 | 234 | 234 | 234 | 234 | 235 | 234 | 234 | 234 | 234 | 234 | 234 | 2,809 | 1,405 |
| 38 | 396.5 Communication Equipment | 128 | 128 | 128 | 128 | 128 | 122 | 128 | 128 | 128 | 128 | 128 | 128 | 1,530 | 765 |
| 39 | 397.5 Miscellaneous Equipment | 38 | 38 | 38 | 38 | 38 | 41 | 38 | 38 | 38 | 38 | 38 | 38 | 459 | 230 |
| 40 | 398.5 Other Tangible Plant | 108 | 108 | 108 | 108 | 108 | 107 | 108 | 108 | 108 | 108 | 108 | 108 | 1,295 | 647 |
| 41 | INTANGIBLE PLANT | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 288 | 144 |
| 42 | COLLECTION PLANT | 8,135 | 8,135 | 8,135 | 8,135 | 8,135 | 8,131 | 8,135 | 8,135 | 8,135 | 8,135 | 8,135 | 8,135 | 97,616 | 48,808 |
| 43 | SYSTEM PUMPING PLANT | 2,046 | 2,046 | 2,046 | 2,046 | 2,046 | 2,037 | 2,046 | 2,046 | 2,046 | 2,046 | 2,046 | 2,046 | 24,543 | 12,270 |
| 44 | TREATMENT AND DISPOSAL PLANT | 5,342 | 5,342 | 5,342 | 5,342 | 5,342 | 5,340 | 5,342 | 5,342 | 5,342 | 5,342 | 5,342 | 5,342 | 64,102 | 32,051 |
| 45 | GENERAL PLANT | 4,365 | 4,365 | 4,365 | 4,365 | 4,365 | 4,364 | 4,365 | 4,365 | 4,365 | 4,365 | 4,365 | 4,365 | 52,379 | 26,190 |
| 46 | TOTAL GROSS ADDITIONS | 19,912 | 19,912 | 19,912 | 19,912 | 19,912 | 19,896 | 19,912 | 19,912 | 19,912 | 19,912 | 19,912 | 19,912 | 238,928 | 119,463 |

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 8,462 |
| 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 | 0 | 0 | 0 | 0 | 0 | 115,157 | 106,299 |
| 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 | 374 | 0 | 0 | 0 | 0 | 0 | 0 | 374 | 201 |
| 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** | 115,157 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 125,157 | 114,761 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 374 | 0 | 0 | 0 | 0 | 0 | 0 | 374 | 201 |
| 46 | **TOTAL RETIREMENTS** | 115,157 | 10,000 | 0 | 0 | 0 | 374 | 0 | 0 | 0 | 0 | 0 | 0 | 125,531 | 114,962 |

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | (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 | (11,500) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (11,500) | (11,500) |
| 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 | (7,500) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (7,500) | (7,500) |
| 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** | (2,500) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,500) | (2,500) |
| 43 | **SYSTEM PUMPING PLANT** | (11,500) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (11,500) | (11,500) |
| 44 | **TREATMENT AND DISPOSAL PLANT** | (7,500) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (7,500) | (7,500) |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **TOTAL UTILITY ADJUSTMENTS** | (21,500) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (21,500) | (21,500) |





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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 2,408 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 178 | 0.00% | 0 |
| 5 | **COLLECTION PLANT** | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 3,301 | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 530,935 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 194,671 | 0.00% | 0 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 68,476 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | (5,300) | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 7 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 13,532 | 0.00% | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 11,767 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | 3,185 | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 75,517 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 316 | 0.00% | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 389,415 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 65,791 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 406 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | (99,869) | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 15,178 | 0.00% | 0 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 20,133 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 26,107 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 68,872 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 65,079 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 279 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 15,817 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 4,764 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 28,468 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 7,919 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 1,959 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 9,155 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 2,586 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 805,622 | 0.00% | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 90,785 | 0.00% | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 370,921 | 0.00% | 0 |
| 45 | **GENERAL PLANT** | 248,552 | 0.00% | 0 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 1,518,466 | 0.00% | 0 |

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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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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** | 3,453,880 |
| 10 | Utility Adjustment to ordered balance (1) | (41,174) |
| 11 | 1992 Additions | 76,550 |
| 12 | 1992 Retirements | 3,150 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 73,400 |
| 15 | **12/31/92 Balance** | 3,486,106 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 27,967 |
| 19 | 1993 Retirements | 350 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 27,617 |
| 22 | **12/31/93 Balance** | 3,513,723 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 77,523 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 77,523 |
| 29 | **12/31/94 Balance** | 3,591,246 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 37,674 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 37,674 |
| 36 | **12/31/95 Balance** | 3,628,920 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 91,770 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments - CIAC Gross-Up Refund | 4,505 |
| 42 | 1996 Net Additions | 96,275 |
| 43 | **12/31/96 Balance** | 3,725,195 |

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

6/14/95 6:59 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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 518,547 | 0 | 518,547 | (452,747) | 65,800 | 518,547 | (452,747) | 65,800 | 0.00% | 0 |
| 2 | Line/Main Extensions | 2,484,062 | 0 | 2,484,062 | 0 | 2,484,062 | 2,484,062 | 0 | 2,484,062 | 0.00% | 0 |
| 3 | Contributed Lines | 879,987 | 0 | 879,987 | 457,252 | 1,337,239 | 879,987 | 457,252 | 1,337,239 | 0.00% | 0 |
| 4 | Cont. Prpty Other than Lines | (446,482) | 0 | (446,482) | 0 | (446,482) | (446,482) | 0 | (446,482) | 0.00% | 0 |
| 5 | Service Installation Fees | 192,806 | 91,770 | 284,576 | 0 | 284,576 | 238,691 | 0 | 238,691 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 3,628,920 | 91,770 | 3,720,690 | 4,505 | 3,725,195 | 3,674,805 | 4,505 | 3,679,310 | 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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 518,547 | 518,547 | 518,547 | 518,547 | 518,547 | 518,547 | 518,547 | 518,547 | 518,547 | 518,547 | 518,547 | 518,547 | 518,547 | 0 | 518,547 |
| 2 | Line/Main Extensions | 2,484,062 | 2,484,062 | 2,484,062 | 2,484,062 | 2,484,062 | 2,484,062 | 2,484,062 | 2,484,062 | 2,484,062 | 2,484,062 | 2,484,062 | 2,484,062 | 2,484,062 | 0 | 2,484,062 |
| 3 | Contributed Lines | 879,987 | 879,987 | 879,987 | 879,987 | 879,987 | 879,987 | 879,987 | 879,987 | 879,987 | 879,987 | 879,987 | 879,987 | 879,987 | 0 | 879,987 |
| 4 | Cont. Piply Other than Lines | -446,482 | (446,482) | (446,482) | (446,482) | (446,482) | (446,482) | (446,482) | (446,482) | (446,482) | (446,482) | (446,482) | (446,482) | (446,482) | 0 | (446,482) |
| 5 | Service Installation Fees | 192,806 | 200,454 | 208,101 | 215,749 | 223,396 | 231,044 | 238,691 | 246,339 | 253,986 | 261,634 | 269,281 | 276,929 | 284,576 | 91,770 | 238,691 |
| 6 | **TOTAL SEWER CIAC** | 3,628,920 | 3,636,568 | 3,644,215 | 3,651,863 | 3,659,510 | 3,667,158 | 3,674,805 | 3,682,453 | 3,690,100 | 3,697,748 | 3,705,395 | 3,713,043 | 3,720,690 | 91,770 | 3,674,805 |

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 91,770 | 45,885 |
| 6 | TOTAL | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 91,770 | 45,885 |

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 91,770 | 45,885 |
| 6 | TOTAL | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 7,648 | 91,770 | 45,885 |

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | (452,747) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (452,747) | (452,747) |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 457,252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 457,252 | 457,252 |
| 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 | 4,505 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,505 | 4,505 |
| 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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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** | 520,385 |
| 10 | Utility Adjustment to ordered balance (1) | (41,174) |
| 11 | 1992 Additions | 108,849 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 108,849 |
| 15 | **12/31/92 Balance** | 588,060 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 111,412 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 111,412 |
| 22 | **12/31/93 Balance** | 699,472 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 115,745 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 115,745 |
| 29 | **12/31/94 Balance** | 815,217 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 118,018 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 118,018 |
| 36 | **12/31/95 Balance** | 933,235 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 116,557 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 116,557 |
| 43 | **12/31/96 Balance** | 1,049,792 |

(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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 36,896 | 2,395 | 39,291 | 0 | 39,291 | 38,093 | 0 | 38,093 | 0.00% | 0 |
| 2 | Line/Main Extensions | 737,490 | 79,738 | 817,228 | 0 | 817,228 | 777,359 | 0 | 777,359 | 0.00% | 0 |
| 3 | Contributed Lines | 159,964 | 42,925 | 202,889 | 0 | 202,889 | 181,427 | 0 | 181,427 | 0.00% | 0 |
| 4 | Cont. Prpty Other than Lines | (20,939) | (14,779) | (35,718) | 0 | (35,718) | (28,328) | 0 | (28,328) | 0.00% | 0 |
| 5 | Service Installation Fees | 19,823 | 6,278 | 26,101 | 0 | 26,101 | 22,962 | 0 | 22,962 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 933,234 | 116,557 | 1,049,791 | 0 | 1,049,791 | 991,513 | 0 | 991,513 | 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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 36,896 | 37,096 | 37,296 | 37,496 | 37,696 | 37,896 | 38,091 | 38,291 | 38,491 | 38,691 | 38,891 | 39,091 | 39,291 | 2,395 | 38,093 |
| 2 | Line/Main Extensions | 737,490 | 744,135 | 750,780 | 757,425 | 764,070 | 770,715 | 777,358 | 784,003 | 790,648 | 797,293 | 803,938 | 810,583 | 817,228 | 79,738 | 777,359 |
| 3 | Contributed Lines | 159,964 | 163,541 | 167,118 | 170,695 | 174,272 | 177,849 | 181,427 | 185,004 | 188,581 | 192,158 | 195,735 | 199,312 | 202,889 | 42,925 | 181,427 |
| 4 | Cont. Prpty Other than Lines | (20,939) | (22,171) | (23,403) | (24,635) | (25,867) | (27,099) | (28,326) | (29,558) | (30,790) | (32,022) | (33,254) | (34,486) | (35,718) | (14,779) | (26,328) |
| 5 | Service Installation Fees | 19,823 | 20,346 | 20,869 | 21,392 | 21,915 | 22,438 | 22,963 | 23,486 | 24,009 | 24,532 | 25,055 | 25,578 | 26,101 | 6,278 | 22,962 |
| 6 | TOTAL | 933,234 | 942,947 | 952,660 | 962,373 | 972,086 | 981,799 | 991,513 | 1,001,226 | 1,010,939 | 1,020,652 | 1,030,365 | 1,040,078 | 1,049,791 | 116,557 | 991,513 |





Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 200 | 200 | 200 | 200 | 200 | 195 | 200 | 200 | 200 | 200 | 200 | 200 | 2,395 | 1,197 |
| 2 | Line/Main Extensions | 6,645 | 6,645 | 6,645 | 6,645 | 6,645 | 6,643 | 6,645 | 6,645 | 6,645 | 6,645 | 6,645 | 6,645 | 79,738 | 39,869 |
| 3 | Contributed Lines | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | 3,578 | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | 42,925 | 21,463 |
| 4 | Cont. Prply Other than Lines | (1,232) | (1,232) | (1,232) | (1,232) | (1,232) | (1,227) | (1,232) | (1,232) | (1,232) | (1,232) | (1,232) | (1,232) | (14,779) | (7,389) |
| 5 | Service Installation Fees | 523 | 523 | 523 | 523 | 523 | 525 | 523 | 523 | 523 | 523 | 523 | 523 | 6,278 | 3,139 |
| 6 | TOTAL | 9,713 | 9,713 | 9,713 | 9,713 | 9,713 | 9,714 | 9,713 | 9,713 | 9,713 | 9,713 | 9,713 | 9,713 | 116,557 | 58,279 |





Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 200 | 200 | 200 | 200 | 200 | 195 | 200 | 200 | 200 | 200 | 200 | 200 | 2,395 | 1,197 |
| 2 | Line/Main Extensions | 6,645 | 6,645 | 6,645 | 6,645 | 6,645 | 6,643 | 6,645 | 6,645 | 6,645 | 6,645 | 6,645 | 6,645 | 79,738 | 39,869 |
| 3 | Contributed Lines | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | 3,578 | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | 42,925 | 21,463 |
| 4 | Cont. Prpty Other than Lines | (1,232) | (1,232) | (1,232) | (1,232) | (1,232) | (1,227) | (1,232) | (1,232) | (1,232) | (1,232) | (1,232) | (1,232) | (14,779) | (7,389) |
| 5 | Service Installation Fees | 523 | 523 | 523 | 523 | 523 | 525 | 523 | 523 | 523 | 523 | 523 | 523 | 6,278 | 3,139 |
| 6 | TOTAL | 9,713 | 9,713 | 9,713 | 9,713 | 9,713 | 9,714 | 9,713 | 9,713 | 9,713 | 9,713 | 9,713 | 9,713 | 116,557 | 58,279 |





Note: May not cross foot due to rounding

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. Prply 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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | | | | | |



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 | 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% |

| | (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% |
| | Skyforest | 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 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

| | | | | | 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 SEWER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

**Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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.

**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 |



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 | 4,368,918 | 4,394,886 | 4,516,263 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,836,059 | 4,618,754 | 4,463,386 |
| 7 | 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 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (363,874) | (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 | 5,895 | 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 | 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 | 2,322,997 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,176,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 17 | Other Deferred Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,781 | 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 | 16,102,848 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,869 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,967 | 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 | 464,874 | 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 | 5,194,884 | 5,747,234 | 3,300,897 | 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) | (150,888) | (150,087) | (150,886) | (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 | 1,696,414 | 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 | 10,468,448 | 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 | 335,188,498 | 362,682,280 | 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 | 382,358,286 | 333,672,218 |
| 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** | 341,911,668 | 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 | 391,168,584 | 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) | (96,845,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | **NET UTILITY PLANT** | 257,095,947 | 273,963,536 | 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 | (1,738,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (364,476) |
| 14 | Accumulated Amortization | 255,253 | 258,056 | 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 | 279,296,319 |
| 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 | 1,374,804 | 1,369,045 | 1,362,555 | 1,357,236 | 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 | 7,958,940 | 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 | 12,868,020 | 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 | 4,394,888 | 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 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,884 | 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 | 62,820 | 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 | 228,243 | 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 | 9,364,566 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,638,224 | 9,307,118 | 9,526,283 | 9,956,518 | 9,487,912 |
| 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 | 1,848,470 | 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 | 5,258,861 | 5,178,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,108 | 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 | 4,060,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | TOTAL DEFERRED ASSETS | 32,661,087 | 31,834,081 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,880 | 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 | 341,101,987 | 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.

## 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 | 9,969,381 |
| 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 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,888,573 | 97,855,985 | 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 | 120,898,756 | 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 | 1,765,200 | 1,452,492 | 1,810,000 | 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 | 2,055,781 | 2,057,568 | 2,069,365 | 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 | 2,179,561 | 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 | (257,470) | 307,881 | 581,649 | 1,157,315 | 1,739,371 | 747,968 |
| 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 | 16,436 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,980 |
| 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 | 7,188,270 | 7,326,937 | 7,485,603 | 7,844,270 | 7,902,937 | 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 | 3,155,458 | 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 | (319,286) | (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 | 101,915,587 | 112,731,569 | 112,987,823 | 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 | 1,356,705 | 1,354,886 | 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 | 119,396,137 | 119,516,274 | 119,727,898 | 119,942,799 | 120,091,705 | 120,316,971 | 120,533,851 | 120,865,763 | 120,875,900 | 121,084,729 | 120,729,830 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 328,861,759 | 325,798,359 | 324,989,225 | 326,884,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,585 | 341,050,416 | 342,857,880 | 341,347,177 | 343,466,022 | 333,207,923 |





Note: May not ... not due to rounding.

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

**Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 0 | |
| 1 | Dated 3/22/93 | 0 | | Dated 3/22/93 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 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 - % | 0.00% | 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 - % | 0.00% | A-10 (S) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (S) |

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

**Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 cross f[illegible]e to rounding.

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

**Company: SSU / Duval / Beacon 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 [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 | 1,411,659 | 0 | 1,411,659 | 464,290 | 1,875,949 | 32.89% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 1,411,659 | 0 | 1,411,659 | 464,290 | 1,875,949 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 844,245 | 29,747 | 873,993 | 0 | 873,993 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 122,371 | 0 | 122,371 | 0 | 122,371 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 92,623 | 1,346 | 93,970 | 20,893 (A) | 114,863 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | 78,974 | (36,846) | 42,128 | 171,040 (B) | 213,168 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 1,138,214 | (5,753) | 1,132,461 | 191,933 | 1,324,394 | | |
| 12 | **NET OPERATING INCOME** | 273,445 | 5,753 | 279,198 | 272,357 | 551,555 | | |
| 13 | **RATE BASE** | 2,262,412 | 16,995 | 2,279,407 | | 2,279,407 | | A-2(S) |
| 14 | **RATE OF RETURN** | 12.09% | | 12.25% | | 24.20% | | 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.



Note: May not cross foot due to rounding.

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

**Company: SSU / Duval / Beacon 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 [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 | 1,411,659 | 0 | 1,411,659 | (75,062) | 1,336,597 | (5.32%) | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 1,411,659 | 0 | 1,411,659 | (75,062) | 1,336,597 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 844,245 | 29,747 | 873,993 | 0 | 873,993 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 122,371 | 0 | 122,371 | 0 | 122,371 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 92,623 | 1,346 | 93,970 | (3,378) (A) | 90,592 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | 78,974 | (36,846) | 42,128 | (27,652) (B) | 14,476 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 1,138,214 | (5,753) | 1,132,461 | (31,030) | 1,101,431 | | |
| 12 | **NET OPERATING INCOME** | 273,445 | 5,753 | 279,198 | (44,032) | 235,166 | | |
| 13 | **RATE BASE** | 2,262,412 | 16,995 | 2,279,407 | | 2,279,407 | | A-2(S) |
| 14 | **RATE OF RETURN** | 12.09% | | 12.25% | | 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.

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Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Beacon 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 [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% | 46.88% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 24.20% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 2,279,407 | 2,279,407 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 235,166 | 551,555 | | |
| 7 | Adjusted Income Under Present Rates | 279,198 | 279,198 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | (44,032) | 272,357 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | (71,684) | 443,397 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | (75,062) | 464,290 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | (71,684) | 443,397 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | (27,652) | 171,040 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | (3,378) | 20,893 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | (44,032) | 272,357 | | 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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 8,317 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 5,808 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 2,847 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 12,775 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 29,747 | |
| 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. | 1,346 | |
| 37 | | | |
| 38 | 2. | 0 | |
| 39 | | | |
| 40 | 3. | 0 | |
| 41 | | | |
| 42 | 4. | 0 | |
| 43 | | | |
| 44 | | 1,346 | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (36,846) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (36,846) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | (5,753) | |
| 53 | | | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 414 | 0 | 414 |
| 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 | 1,162,480 | 0 | 1,162,480 |
| 9 | 522.2 Measured - Commercial | 172,272 | 0 | 172,272 |
| 10 | 522.3 Measured - Industrial | 0 | 0 | 0 |
| 11 | 522.4 Measured - Public Authorities | 0 | 0 | 0 |
| 12 | 522.5 Measured - Multi-Family | 76,493 | 0 | 76,493 |
| 13 | Subtotal Sewer Sales | 1,411,659 | 0 | 1,411,659 |
| 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** | 1,411,659 | 0 | 1,411,659 |
| 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** | 1,411,659 | 0 | 1,411,659 |

6/20/95 4:30 PM 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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 - .8) 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 | 268,095 | 16,829 | 284,923 | 158,518 | 7,553 | 166,071 | 30,229 | 3,128 | 33,357 | 79,348 | 6,147 | 85,496 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 66,997 | 1,013 | 68,010 | 39,614 | 0 | 39,614 | 7,554 | 422 | 7,976 | 19,829 | 591 | 20,421 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 79,521 | 0 | 79,521 | 79,521 | 0 | 79,521 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 89,634 | 181 | 89,814 | 88,200 | 0 | 88,200 | 99 | 0 | 99 | 1,334 | 181 | 1,515 |
| 7 | 716 Fuel for Power Production | 1,560 | 0 | 1,560 | 1,560 | 0 | 1,560 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 159,866 | 0 | 159,866 | 159,866 | 0 | 159,866 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 53,238 | 947 | 54,186 | 47,995 | 0 | 47,995 | 1,608 | 167 | 1,775 | 3,636 | 780 | 4,416 |
| 10 | 731 Contractual Services - Eng. | 1,923 | 0 | 1,923 | 1,314 | 0 | 1,314 | 0 | 0 | 0 | 609 | 0 | 609 |
| 11 | 732 Contractual Services - Acct. | 3,232 | 0 | 3,232 | 0 | 0 | 0 | 0 | 0 | 0 | 3,232 | 0 | 3,232 |
| 12 | 733 Contractual Services - Legal | 1,947 | 0 | 1,947 | 0 | 0 | 0 | 0 | 0 | 0 | 1,947 | 0 | 1,947 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 30,946 | 5,017 | 35,963 | 25,924 | 2,675 | 28,599 | 0 | 0 | 0 | 5,022 | 2,342 | 7,364 |
| 15 | 741 Rental of Real Building/Real Property | 2,889 | 453 | 3,342 | 0 | 0 | 0 | 0 | 0 | 0 | 2,889 | 453 | 3,342 |
| 16 | 742 Rental of Equipment | 1,356 | 79 | 1,434 | 1,223 | 0 | 1,223 | 0 | 0 | 0 | 132 | 79 | 211 |
| 17 | 750 Transportation Expense | 11,488 | 212 | 11,700 | 8,938 | 0 | 8,938 | 1,137 | 142 | 1,280 | 1,413 | 70 | 1,483 |
| 18 | 756 Insurance - Vehicle | 2,215 | 0 | 2,215 | 0 | 0 | 0 | 0 | 0 | 0 | 2,215 | 0 | 2,215 |
| 19 | 757 Insurance - General Liability | 4,554 | 945 | 5,499 | 0 | 0 | 0 | 0 | 0 | 0 | 4,554 | 945 | 5,499 |
| 20 | 758 Insurance - Workman's Comp | 4,584 | 46 | 4,630 | 2,711 | 0 | 2,711 | 517 | 29 | 546 | 1,357 | 17 | 1,374 |
| 21 | 759 Insurance - Other | 452 | 0 | 452 | 0 | 0 | 0 | 0 | 0 | 0 | 452 | 0 | 452 |
| 22 | 760 Advertising Expense | 493 | 445 | 938 | 0 | 0 | 0 | 0 | 0 | 0 | 493 | 445 | 938 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 13,376 | 0 | 13,376 | 0 | 0 | 0 | 0 | 0 | 0 | 13,376 | 0 | 13,376 |
| 24 | 767 Reg. Comm. Exp. - Other | 1,074 | 0 | 1,074 | 0 | 0 | 0 | 0 | 0 | 0 | 1,074 | 0 | 1,074 |
| 25 | 770 Bad Debt Expense | 3,956 | 428 | 4,384 | 0 | 0 | 0 | 3,956 | 428 | 4,384 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 40,850 | 3,154 | 44,004 | 8,508 | 0 | 8,508 | 9,923 | 573 | 10,496 | 22,418 | 2,581 | 24,999 |
| 27 | TOTAL SEWER O & M EXPENSES | 844,245 | 29,747 | 873,993 | 623,891 | 10,228 | 634,119 | 55,023 | 4,889 | 59,912 | 165,331 | 14,630 | 179,961 |

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) Per Books O & M | (15) TOTAL O & M (.1 - .8) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.1-.8 Salaries & Wages - Employees | 22,467 | 20,202 | 23,361 | 22,334 | 22,595 | 22,069 | 22,856 | 22,549 | 22,114 | 22,786 | 22,114 | 22,647 | 268,095 | 16,828 | 284,923 |
| 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) | 5,614 | 5,048 | 5,836 | 5,581 | 5,647 | 5,515 | 5,712 | 5,635 | 5,526 | 5,694 | 5,526 | 5,659 | 66,997 | 1,013 | 68,010 |
| 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 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 79,521 | 0 | 79,521 |
| 6 | 715.1-.8 Purchased Power | 7,468 | 7,463 | 7,473 | 7,472 | 7,471 | 7,469 | 7,470 | 7,470 | 7,469 | 7,472 | 7,467 | 7,469 | 89,634 | 181 | 89,814 |
| 7 | 716.1-.8 Fuel for Power Production | 0 | 0 | 1,560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,560 | 0 | 1,560 |
| 8 | 718.1-.8 Chemicals | 13,746 | 12,904 | 13,738 | 12,904 | 13,738 | 12,904 | 13,738 | 12,904 | 13,736 | 12,904 | 13,736 | 12,912 | 159,866 | 0 | 159,866 |
| 9 | 720.1-.8 Materials & Supplies | 4,498 | 4,396 | 4,475 | 4,434 | 4,427 | 4,420 | 4,444 | 4,424 | 4,424 | 4,436 | 4,426 | 4,432 | 53,236 | 947 | 54,186 |
| 10 | 731.1-.8 Contractual Services - Eng. | 184 | 157 | 161 | 161 | 160 | 160 | 160 | 160 | 160 | 161 | 159 | 160 | 1,923 | 0 | 1,923 |
| 11 | 732.1-.8 Contractual Services - Acct. | 266 | 255 | 277 | 276 | 272 | 269 | 271 | 272 | 268 | 274 | 264 | 268 | 3,232 | 0 | 3,232 |
| 12 | 733.1-.8 Contractual Services - Legal | 160 | 154 | 167 | 166 | 164 | 162 | 163 | 164 | 162 | 165 | 159 | 162 | 1,947 | 0 | 1,947 |
| 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 | 6,656 | 2,177 | 2,264 | 2,211 | 2,201 | 2,195 | 2,221 | 2,197 | 2,201 | 2,213 | 2,203 | 2,206 | 30,946 | 5,017 | 35,963 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 237 | 226 | 248 | 247 | 243 | 240 | 242 | 243 | 240 | 245 | 236 | 240 | 2,889 | 453 | 3,342 |
| 16 | 742.1-.8 Rental of Equipment | 11 | 214 | 11 | 215 | 11 | 215 | 11 | 215 | 11 | 215 | 11 | 215 | 1,355 | 79 | 1,434 |
| 17 | 750.1-.8 Transportation Expense | 962 | 941 | 968 | 959 | 957 | 955 | 961 | 957 | 954 | 961 | 954 | 958 | 11,488 | 212 | 11,700 |
| 18 | 756.1-.8 Insurance - Vehicle | 182 | 175 | 190 | 189 | 187 | 184 | 186 | 186 | 184 | 188 | 181 | 184 | 2,215 | 0 | 2,215 |
| 19 | 757.1-.8 Insurance - General Liability | 374 | 359 | 390 | 389 | 383 | 379 | 382 | 383 | 378 | 386 | 372 | 378 | 4,554 | 945 | 5,499 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 384 | 345 | 399 | 382 | 386 | 377 | 391 | 386 | 378 | 390 | 378 | 387 | 4,584 | 46 | 4,630 |
| 21 | 759.1-.8 Insurance - Other | 37 | 36 | 39 | 39 | 38 | 38 | 38 | 38 | 38 | 38 | 37 | 38 | 452 | 0 | 452 |
| 22 | 760.1-.8 Advertising Expense | 41 | 39 | 42 | 42 | 42 | 41 | 41 | 41 | 41 | 42 | 40 | 41 | 493 | 445 | 938 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 1,099 | 1,055 | 1,146 | 1,143 | 1,128 | 1,112 | 1,122 | 1,124 | 1,110 | 1,134 | 1,094 | 1,110 | 13,376 | 0 | 13,376 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 88 | 85 | 92 | 92 | 90 | 89 | 90 | 90 | 89 | 91 | 88 | 89 | 1,074 | 0 | 1,074 |
| 25 | 770.1-.8 Bad Debt Expense | 330 | 302 | 335 | 332 | 333 | 329 | 338 | 334 | 326 | 338 | 326 | 334 | 3,956 | 428 | 4,384 |
| 26 | 775.1-.8 Miscellaneous Expenses | 3,558 | 3,184 | 3,630 | 3,413 | 3,373 | 3,333 | 3,464 | 3,358 | 3,350 | 3,435 | 3,356 | 3,397 | 40,850 | 3,154 | 44,004 |
| 27 | TOTAL SEWER O & M EXPENSES | 74,971 | 66,345 | 73,429 | 69,610 | 70,473 | 69,061 | 70,931 | 69,755 | 69,785 | 70,196 | 69,756 | 69,913 | 844,245 | 29,747 | 873,993 |

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.





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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 13,421 | 11,639 | 14,007 | 13,016 | 13,370 | 12,961 | 13,617 | 13,328 | 13,043 | 13,473 | 13,133 | 13,511 | 158,518 | 7,553 | 166,071 |
| 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) | 3,354 | 2,908 | 3,500 | 3,253 | 3,341 | 3,239 | 3,403 | 3,331 | 3,259 | 3,367 | 3,282 | 3,376 | 39,614 | 0 | 39,614 |
| 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 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 6,627 | 79,521 | 0 | 79,521 |
| 6 | 715.1-.6 Purchased Power | 7,350 | 7,350 | 7,350 | 7,350 | 7,350 | 7,350 | 7,350 | 7,350 | 7,350 | 7,350 | 7,350 | 7,350 | 88,200 | 0 | 88,200 |
| 7 | 716.1-.6 Fuel for Power Production | 0 | 0 | 1,560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,560 | 0 | 1,560 |
| 8 | 718.1-.6 Chemicals | 13,746 | 12,904 | 13,738 | 12,904 | 13,738 | 12,904 | 13,738 | 12,904 | 13,738 | 12,904 | 13,736 | 12,912 | 159,866 | 0 | 159,866 |
| 9 | 720.1-.6 Materials & Supplies | 4,065 | 3,967 | 4,028 | 3,988 | 3,985 | 3,984 | 4,002 | 3,963 | 3,990 | 3,992 | 3,996 | 3,995 | 47,995 | 0 | 47,995 |
| 10 | 731.1-.6 Contractual Services - Eng. | 114 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 1,314 | 0 | 1,314 |
| 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 | 6,243 | 1,761 | 1,834 | 1,782 | 1,778 | 1,777 | 1,800 | 1,775 | 1,784 | 1,787 | 1,792 | 1,791 | 25,924 | 2,675 | 28,599 |
| 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 | 204 | 0 | 204 | 0 | 204 | 0 | 204 | 0 | 204 | 0 | 204 | 1,223 | 0 | 1,223 |
| 17 | 750.1-.6 Transportation Expense | 751 | 743 | 750 | 743 | 743 | 743 | 746 | 742 | 744 | 744 | 745 | 744 | 8,938 | 0 | 8,938 |
| 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) | 229 | 199 | 240 | 223 | 229 | 222 | 233 | 228 | 223 | 230 | 225 | 231 | 2,711 | 0 | 2,711 |
| 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 | 667 | 659 | 670 | 664 | 650 | 645 | 735 | 636 | 673 | 686 | 705 | 669 | 8,508 | 0 | 8,508 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 56,787 | 49,110 | 54,612 | 50,861 | 51,920 | 50,763 | 52,359 | 51,216 | 51,540 | 51,473 | 51,701 | 51,549 | 623,691 | 10,228 | 634,119 |

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. 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 | 2,525 | 2,305 | 2,557 | 2,537 | 2,545 | 2,511 | 2,581 | 2,553 | 2,488 | 2,585 | 2,493 | 2,549 | 30,229 | 3,128 | 33,357 |
| 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) | 631 | 576 | 639 | 634 | 636 | 627 | 645 | 638 | 622 | 646 | 623 | 637 | 7,554 | 422 | 7,976 |
| 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 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 99 | 0 | 99 |
| 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 | 134 | 123 | 136 | 135 | 135 | 134 | 137 | 136 | 132 | 137 | 133 | 136 | 1,606 | 167 | 1,775 |
| 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 | 95 | 87 | 96 | 95 | 96 | 94 | 97 | 96 | 94 | 97 | 94 | 96 | 1,137 | 142 | 1,280 |
| 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) | 43 | 39 | 44 | 43 | 44 | 43 | 44 | 44 | 43 | 44 | 43 | 44 | 517 | 29 | 546 |
| 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 | 330 | 302 | 335 | 332 | 333 | 329 | 338 | 334 | 326 | 338 | 326 | 334 | 3,956 | 428 | 4,384 |
| 26 | 775.7 Miscellaneous Expenses | 829 | 757 | 839 | 833 | 835 | 824 | 847 | 838 | 817 | 848 | 818 | 837 | 9,923 | 573 | 10,496 |
| 27 | TOTAL SEWER ALLOCATED CUST ACCTS EXP. | 4,596 | 4,195 | 4,654 | 4,618 | 4,632 | 4,570 | 4,698 | 4,648 | 4,529 | 4,705 | 4,536 | 4,639 | 55,023 | 4,889 | 59,912 |

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 6,521 | 6,259 | 6,797 | 6,782 | 6,681 | 6,598 | 6,659 | 6,667 | 6,582 | 6,728 | 6,487 | 6,587 | 79,348 | 6,147 | 85,496 |
| 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) | 1,630 | 1,564 | 1,699 | 1,695 | 1,670 | 1,649 | 1,664 | 1,668 | 1,645 | 1,681 | 1,621 | 1,646 | 19,829 | 591 | 20,421 |
| 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 | 110 | 105 | 114 | 114 | 112 | 111 | 112 | 112 | 111 | 113 | 109 | 111 | 1,334 | 181 | 1,515 |
| 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 | 299 | 287 | 311 | 311 | 306 | 302 | 305 | 306 | 302 | 308 | 297 | 302 | 3,636 | 780 | 4,416 |
| 10 | 731.8 | Contractual Services - Eng. | 50 | 48 | 52 | 52 | 51 | 51 | 51 | 51 | 50 | 52 | 50 | 51 | 609 | 0 | 609 |
| 11 | 732.8 | Contractual Services - Acct. | 266 | 255 | 277 | 276 | 272 | 269 | 271 | 272 | 268 | 274 | 264 | 268 | 3,232 | 0 | 3,232 |
| 12 | 733.8 | Contractual Services - Legal | 160 | 154 | 167 | 166 | 164 | 162 | 163 | 164 | 162 | 165 | 159 | 162 | 1,947 | 0 | 1,947 |
| 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 | 413 | 396 | 430 | 429 | 423 | 418 | 421 | 422 | 417 | 426 | 411 | 417 | 5,022 | 2,342 | 7,364 |
| 15 | 741.8 | Rental of Real Building/Real Property | 237 | 228 | 248 | 247 | 243 | 240 | 242 | 243 | 240 | 245 | 236 | 240 | 2,889 | 453 | 3,342 |
| 16 | 742.8 | Rental of Equipment | 11 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 132 | 79 | 211 |
| 17 | 750.8 | Transportation Expense | 116 | 111 | 121 | 121 | 119 | 118 | 119 | 119 | 117 | 120 | 116 | 117 | 1,413 | 70 | 1,483 |
| 18 | 756.8 | Insurance - Vehicle | 182 | 175 | 190 | 189 | 187 | 184 | 186 | 186 | 184 | 188 | 181 | 184 | 2,215 | 0 | 2,215 |
| 19 | 757.8 | Insurance - General Liability | 374 | 359 | 390 | 389 | 383 | 379 | 382 | 383 | 378 | 386 | 372 | 378 | 4,554 | 945 | 5,499 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 112 | 107 | 116 | 116 | 114 | 113 | 114 | 114 | 113 | 115 | 111 | 113 | 1,357 | 17 | 1,374 |
| 21 | 759.8 | Insurance - Other | 37 | 36 | 39 | 39 | 38 | 38 | 38 | 38 | 38 | 38 | 37 | 38 | 452 | 0 | 452 |
| 22 | 760.8 | Advertising Expense | 41 | 39 | 42 | 42 | 42 | 41 | 41 | 41 | 41 | 42 | 40 | 41 | 493 | 445 | 938 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 1,099 | 1,055 | 1,146 | 1,143 | 1,126 | 1,112 | 1,122 | 1,124 | 1,110 | 1,134 | 1,094 | 1,110 | 13,376 | 0 | 13,376 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 88 | 85 | 92 | 92 | 90 | 89 | 90 | 90 | 89 | 91 | 88 | 89 | 1,074 | 0 | 1,074 |
| 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 | 1,842 | 1,768 | 1,920 | 1,916 | 1,888 | 1,864 | 1,881 | 1,884 | 1,860 | 1,901 | 1,833 | 1,861 | 22,418 | 2,581 | 24,999 |
| 27 | | TOTAL SEWER ALLOCATED A & G EXPENSES | 13,588 | 13,040 | 14,182 | 14,130 | 13,920 | 13,748 | 13,875 | 13,892 | 13,715 | 14,019 | 13,517 | 13,725 | 165,331 | 14,630 | 179,961 |

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 263,966 | 15,495 | (11,366) | 268,095 | 0 | 2,672 | 1,382 | 0 | 0 | 12,775 | 16,829 | 284,923 |
| 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) | 65,552 | 1,445 | 0 | 66,997 | 0 | 668 | 345 | 0 | 0 | 0 | 1,013 | 68,010 |
| 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 | 78,000 | 1,521 | 0 | 79,521 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79,521 |
| 6 | 715.1-.8 | Purchased Power | 89,782 | 0 | (149) | 89,634 | 0 | 181 | 0 | 0 | 0 | 0 | 181 | 89,814 |
| 7 | 716.1-.8 | Fuel for Power Production | 1,530 | 30 | 0 | 1,560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,560 |
| 8 | 718.1-.8 | Chemicals | 156,808 | 3,058 | 0 | 159,866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 159,866 |
| 9 | 720.1-.8 | Materials & Supplies | 52,754 | 1,029 | (544) | 53,238 | 0 | 326 | 450 | 172 | 0 | 0 | 947 | 54,186 |
| 10 | 731.1-.8 | Contractual Services - Eng. | 1,948 | 38 | (63) | 1,923 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,923 |
| 11 | 732.1-.8 | Contractual Services - Acct. | 3,499 | 68 | (335) | 3,232 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,232 |
| 12 | 733.1-.8 | Contractual Services - Legal | 2,108 | 41 | (202) | 1,947 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,947 |
| 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 | 30,865 | 602 | (521) | 30,946 | 0 | 832 | 1,510 | 2,675 | 0 | 0 | 5,017 | 35,963 |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 3,128 | 61 | (300) | 2,889 | 0 | 453 | 0 | 0 | 0 | 0 | 453 | 3,342 |
| 16 | 742.1-.8 | Rental of Equipment | 1,343 | 26 | (14) | 1,356 | 0 | 67 | 12 | 0 | 0 | 0 | 79 | 1,434 |
| 17 | 750.1-.8 | Transportation Expense | 11,528 | 225 | (265) | 11,488 | 0 | 212 | 0 | 0 | 0 | 0 | 212 | 11,700 |
| 18 | 756.1-.8 | Insurance - Vehicle | 2,398 | 47 | (230) | 2,215 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,215 |
| 19 | 757.1-.8 | Insurance - General Liability | 4,930 | 96 | (472) | 4,554 | 0 | 945 | 0 | 0 | 0 | 0 | 945 | 5,499 |
| 20 | 758.1-.8 | Insurance - Workman's Comp (2) | 4,722 | (138) | 0 | 4,584 | 0 | 46 | 0 | 0 | 0 | 0 | 46 | 4,630 |
| 21 | 759.1-.8 | Insurance - Other | 489 | 10 | (47) | 452 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 452 |
| 22 | 760.1-.8 | Advertising Expense | 534 | 10 | (51) | 493 | 0 | 0 | 445 | 0 | 0 | 0 | 445 | 938 |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 8,851 | 0 | 4,524 | 13,376 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,376 |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 1,197 | 0 | (123) | 1,074 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,074 |
| 25 | 770.1-.8 | Bad Debt Expense | 4,283 | 84 | (410) | 3,956 | 0 | 428 | 0 | 0 | 0 | 0 | 428 | 4,384 |
| 26 | 775.1-.8 | Miscellaneous Expenses | 43,359 | 846 | (3,355) | 40,850 | 0 | 1,490 | 1,664 | 0 | 0 | 0 | 3,154 | 44,004 |
| 27 | TOTAL SEWER O & M EXPENSES | | 833,575 | 24,592 | (13,922) | 844,245 | 0 | 8,317 | 5,808 | 2,847 | 0 | 12,775 | 29,747 | 873,993 |

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, 668/768 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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 149,728 | 8,789 | (0) | 158,518 | 0 | 0 | 0 | 0 | 0 | 7,553 | 7,553 | 166,071 |
| 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) | 37,183 | 2,431 | 0 | 39,614 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39,614 |
| 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 | 78,000 | 1,521 | 0 | 79,521 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79,521 |
| 6 | 715.1-.6 Purchased Power | 88,200 | 0 | 0 | 88,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 88,200 |
| 7 | 716.1-.6 Fuel for Power Production | 1,530 | 30 | 0 | 1,560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,560 |
| 8 | 718.1-.6 Chemicals | 156,808 | 3,058 | 0 | 159,866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 159,866 |
| 9 | 720.1-.6 Materials & Supplies | 47,077 | 918 | 0 | 47,995 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47,995 |
| 10 | 731.1-.6 Contractual Services - Eng. | 1,289 | 25 | (0) | 1,314 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,314 |
| 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 | 25,428 | 496 | 0 | 25,924 | 0 | 0 | 0 | 2,675 | 0 | 0 | 2,675 | 28,599 |
| 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 | 1,200 | 23 | 0 | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,223 |
| 17 | 750.1-.6 Transportation Expense | 8,767 | 171 | 0 | 8,938 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,938 |
| 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) | 2,679 | 32 | 0 | 2,711 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,711 |
| 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 | 8,345 | 163 | 0 | 8,508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,508 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 606,235 | 17,656 | 0 | 623,891 | 0 | 0 | 0 | 2,675 | 0 | 7,553 | 10,228 | 634,119 |

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-5(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 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 | 31,514 | 1,850 | (3,136) | 30,229 | 0 | 1,688 | 0 | 0 | 0 | 1,440 | 3,128 | 33,357 |
| 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) | 7,826 | (272) | 0 | 7,554 | 0 | 422 | 0 | 0 | 0 | 0 | 422 | 7,976 |
| 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 | 109 | 0 | (10) | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 99 |
| 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 | 1,740 | 34 | (167) | 1,608 | 0 | 167 | 0 | 0 | 0 | 0 | 167 | 1,775 |
| 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 | 1,231 | 24 | (118) | 1,137 | 0 | 142 | 0 | 0 | 0 | 0 | 142 | 1,280 |
| 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) | 564 | (47) | 0 | 517 | 0 | 29 | 0 | 0 | 0 | 0 | 29 | 546 |
| 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 | 4,283 | 84 | (410) | 3,956 | 0 | 428 | 0 | 0 | 0 | 0 | 428 | 4,384 |
| 26 | 775.7 | Miscellaneous Expenses | 10,743 | 209 | (1,029) | 9,923 | 0 | 573 | 0 | 0 | 0 | 0 | 573 | 10,496 |
| 27 | | TOTAL SEWER O & M EXPENSES | 58,011 | 1,882 | (4,870) | 55,023 | 0 | 3,448 | 0 | 0 | 0 | 1,440 | 4,889 | 59,912 |

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 A&G EXPENSES (7XX.8)

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. 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 | 82,723 | 4,856 | (8,231) | 79,348 | 0 | 984 | 1,382 | 0 | 0 | 3,781 | 6,147 | 85,496 |
| 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) | 20,543 | (713) | 0 | 19,829 | 0 | 246 | 345 | 0 | 0 | 0 | 591 | 20,421 |
| 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 | 1,473 | 0 | (138) | 1,334 | 0 | 181 | 0 | 0 | 0 | 0 | 181 | 1,515 |
| 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 | 3,936 | 77 | (377) | 3,636 | 0 | 158 | 450 | 172 | 0 | 0 | 780 | 4,416 |
| 10 | 731.8 | Contractual Services - Eng. | 659 | 13 | (63) | 609 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 609 |
| 11 | 732.8 | Contractual Services - Acct. | 3,499 | 68 | (335) | 3,232 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,232 |
| 12 | 733.8 | Contractual Services - Legal | 2,108 | 41 | (202) | 1,947 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,947 |
| 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 | 5,437 | 106 | (521) | 5,022 | 0 | 832 | 1,510 | 0 | 0 | 0 | 2,342 | 7,364 |
| 15 | 741.8 | Rental of Real Building/Real Property | 3,128 | 61 | (300) | 2,889 | 0 | 453 | 0 | 0 | 0 | 0 | 453 | 3,342 |
| 16 | 742.8 | Rental of Equipment | 143 | 3 | (14) | 132 | 0 | 67 | 12 | 0 | 0 | 0 | 79 | 211 |
| 17 | 750.8 | Transportation Expense | 1,530 | 30 | (147) | 1,413 | 0 | 70 | 0 | 0 | 0 | 0 | 70 | 1,483 |
| 18 | 756.8 | Insurance - Vehicle | 2,398 | 47 | (230) | 2,215 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,215 |
| 19 | 757.8 | Insurance - General Liability | 4,930 | 96 | (472) | 4,554 | 0 | 945 | 0 | 0 | 0 | 0 | 945 | 5,499 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 1,480 | (123) | 0 | 1,357 | 0 | 17 | 0 | 0 | 0 | 0 | 17 | 1,374 |
| 21 | 759.8 | Insurance - Other | 489 | 10 | (47) | 452 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 452 |
| 22 | 760.8 | Advertising Expense | 534 | 10 | (51) | 493 | 0 | 0 | 445 | 0 | 0 | 0 | 445 | 938 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 8,851 | 0 | 4,524 | 13,376 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,376 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 1,197 | 0 | (123) | 1,074 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,074 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 24,271 | 473 | (2,325) | 22,418 | 0 | 917 | 1,664 | 0 | 0 | 0 | 2,581 | 24,999 |
| 27 | TOTAL SEWER O & M EXPENSES | | 169,329 | 5,054 | (9,052) | 165,331 | 0 | 4,869 | 5,808 | 172 | 0 | 3,781 | 14,630 | 179,961 |

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.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| 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 | 701.1-.8 | Salaries & Wages - Employees | 263,968 | 284,923 | 20,958 | 7.94% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 65,552 | 68,010 | 2,458 | 3.75% |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 78,000 | 79,521 | 1,521 | 1.95% |
| 6 | 715.1-.8 | Purchased Power | 89,782 | 89,814 | 32 | 0.04% |
| 7 | 718.1-.8 | Fuel for Power Production | 1,530 | 1,560 | 30 | 1.95% |
| 8 | 718.1-.8 | Chemicals | 156,808 | 159,866 | 3,058 | 1.95% |
| 9 | 720.1-.8 | Materials & Supplies | 52,754 | 54,186 | 1,432 | 2.71% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 1,948 | 1,923 | (25) | (1.29%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 3,499 | 3,232 | (267) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 2,108 | 1,947 | (161) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | - 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 30,865 | 35,963 | 5,098 | 16.52% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 3,128 | 3,342 | 214 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 1,343 | 1,434 | 91 | 6.78% |
| 17 | 750.1-.8 | Transportation Expense | 11,528 | 11,700 | 172 | 1.49% |
| 18 | 756.1-.8 | Insurance - Vehicle | 2,398 | 2,215 | (183) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 4,930 | 5,499 | 569 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 4,723 | 4,630 | (93) | (1.96%) |
| 21 | 759.1-.8 | Insurance - Other | 489 | 452 | (37) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 534 | 938 | 404 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 8,851 | 13,376 | 4,524 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 1,187 | 1,074 | (113) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 4,283 | 4,384 | 101 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 43,359 | 44,004 | 645 | 1.49% |
| 27 | TOTAL SEWER O & M EXPENSES | | 833,565 | 873,993 | 40,428 | 4.85% |
| 28 | TOTAL ( LESS ACCTS 766 & 767) | | 823,526 | 859,543 | 36,017 | 4.37% |

NOTE: See Volume II for variance explanations.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-6(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 % |
|---|---|---|---|---|---|
| 1 | 701.1-.6 Salaries & Wages - Employees | 149,728 | 166,071 | 16,343 | 10.92% |
| 2 | 703.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.6 Employee Pensions & Benefits | 37,183 | 39,614 | 2,431 | 6.54% |
| 4 | 710.1-.6 Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.6 Sludge Removal | 78,000 | 79,521 | 1,521 | 1.95% |
| 6 | 715.1-.6 Purchased Power | 88,200 | 88,200 | 0 | 0.00% |
| 7 | 716.1-.6 Fuel for Power Production | 1,530 | 1,560 | 30 | 1.95% |
| 8 | 718.1-.6 Chemicals | 156,808 | 159,866 | 3,058 | 1.95% |
| 9 | 720.1-.6 Materials & Supplies | 47,077 | 47,995 | 918 | 1.95% |
| 10 | 731.1-.6 Contractual Services - Eng. | 1,289 | 1,314 | 25 | 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 | 25,428 | 28,599 | 3,171 | 12.47% |
| 15 | 741.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 16 | 742.1-.6 Rental of Equipment | 1,200 | 1,223 | 23 | 1.95% |
| 17 | 750.1-.6 Transportation Expense | 8,767 | 8,938 | 171 | 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 | 2,679 | 2,711 | 32 | 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 | 8,345 | 8,508 | 163 | 1.96% |
| 27 | TOTAL SEWER O & M EXPENSES | 606,234 | 634,119 | 27,885 | 4.60% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | 606,234 | 634,119 | 27,885 | 4.60% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-6(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| Line No. | Account No. and Name | | (1) Interim Test Year Ended 12/31/95 | (2) Final Test Year Ended 12/31/96 | (3) (4) (3 - 2) Difference Amount | (5) (4 / 2) Difference % |
|---|---|---|---|---|---|---|
| 1 | 701.1-.7 | Salaries & Wages - Employees | 31,514 | 33,357 | 1,842 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 7,826 | 7,976 | 150 | 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 | 109 | 99 | (10) | (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 | 1,740 | 1,775 | 34 | 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 | 1,231 | 1,280 | 48 | 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 | 564 | 546 | (18) | (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 | 4,283 | 4,384 | 101 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 10,743 | 10,496 | (247) | (2.30%) |
| 27 | TOTAL SEWER O & M EXPENSES | | 58,011 | 59,912 | 1,901 | 3.28% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 58,011 | 59,912 | 1,901 | 3.28% |

NOTE: See Volume II for variance explanations.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 4 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 | 82,723 | 85,496 | 2,773 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 20,543 | 20,421 | (122) | (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 | 1,473 | 1,515 | 42 | 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 | 3,936 | 4,416 | 480 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 659 | 609 | (50) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 3,499 | 3,232 | (267) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 2,108 | 1,947 | (161) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 5,437 | 7,364 | 1,927 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 3,128 | 3,342 | 214 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 143 | 211 | 68 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 1,530 | 1,483 | (47) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 2,398 | 2,215 | (183) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 4,930 | 5,499 | 569 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 1,480 | 1,374 | (106) | (7.16%) |
| 21 | 759.1-.8 | Insurance - Other | 489 | 452 | (37) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 534 | 938 | 404 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 8,851 | 13,376 | 4,524 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 1,187 | 1,074 | (113) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 24,271 | 24,999 | 729 | 3.00% |
| 27 | TOTAL SEWER O & M EXPENSES | | 169,319 | 179,961 | 10,642 | 6.29% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 159,280 | 165,511 | 6,231 | 3.91% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## CONTRACTUAL SERVICES - 1996

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-10(5)
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 | $180 | 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 | | | | | |

| | | | (A) Total FPSC Filed | (B) Sewer |
|---|---|---|---|---|
| 46 | Amortization of Rate Case Expense: | | | |
| 47 | | | | |
| 48 | | | | |
| 49 | Prior Unamortized Rate Case Expense | | | |
| 50 | Charlotte | N/A | $2,653 | $82 |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 2,505 |
| 52 | GIGA | Docket No. 920199-WS | 677,801 | 15,891 |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 1,574 |
| 54 | | | 854,174 | 20,032 |
| 55 | Current Rate Case Expense | | | |
| 56 | Consolidated Rate Case | | 995,152 | 23,338 |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 10,133 |
| 58 | | | 1,427,241 | 33,471 |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 53,503 |
| 60 | Annual Amortization | | $570,354 | $13,376 |
| 61 | | | | |
| 62 | Method of Allocation Between Systems: | | | |
| 63 | Average Number of Customers | | 125,152 | 2935 |
| 64 | % of Total | | 100.000000% | 2.345148% |

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

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 10,373 | 40 | 2.50% | 259 | 0 | 259 | 0.00% | 0 | 259 |
| 4 | 389.1 Other Plant & Misc. Equipment | 522 | 18 | 5.56% | 29 | 0 | 29 | 0.00% | 0 | 29 |
| 5 | COLLECTION PLANT | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 402 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 15,147 | 32 | 3.13% | 474 | 0 | 474 | 0.00% | 0 | 474 |
| 8 | 360.2 Collection Sewers - Force | 1,756,733 | 30 | 3.33% | 58,499 | 0 | 58,499 | 0.00% | 0 | 58,499 |
| 9 | 361.2 Collection Sewers - Gravity | 1,255,814 | 45 | 2.22% | 27,879 | 0 | 27,879 | 0.00% | 0 | 27,879 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 346,786 | 38 | 2.63% | 9,120 | 0 | 9,120 | 0.00% | 0 | 9,120 |
| 12 | 364.2 Flow Measuring Devices | (2,365) | 5 | 20.00% | (473) | 0 | (473) | 0.00% | 0 | (473) |
| 13 | 365.2 Flow Measuring Installation | 30 | 38 | 2.63% | 1 | 0 | 1 | 0.00% | 0 | 1 |
| 14 | 389.2 Other Plant & Misc. Equipment | 38,065 | 18 | 5.56% | 2,116 | 0 | 2,116 | 0.00% | 0 | 2,116 |
| 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 | 55,126 | 32 | 3.13% | 1,725 | 0 | 1,725 | 0.00% | 0 | 1,725 |
| 18 | 370.3 Receiving Wells | 24,766 | 30 | 3.33% | 825 | 0 | 825 | 0.00% | 0 | 825 |
| 19 | 371.3 Pumping Equipment | 394,711 | 18 | 5.56% | 21,946 | 0 | 21,946 | 0.00% | 0 | 21,946 |
| 20 | 389.3 Other Plant & Misc. Equipment | 841 | 18 | 5.56% | 47 | 0 | 47 | 0.00% | 0 | 47 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 14,506 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 1,249,973 | 32 | 3.13% | 39,124 | 0 | 39,124 | 0.00% | 0 | 39,124 |
| 24 | 380.4 Treatment & Disposal | 302,755 | 18 | 5.56% | 16,833 | 0 | 16,833 | 0.00% | 0 | 16,833 |
| 25 | 381.4 Plant Sewers | 1,881 | 35 | 2.86% | 54 | 0 | 54 | 0.00% | 0 | 54 |
| 26 | 382.4 Outfall Sewer Lines | 124,380 | 30 | 3.33% | 4,142 | 0 | 4,142 | 0.00% | 0 | 4,142 |
| 27 | 389.4 Other Plant & Misc. Equipment | 71,032 | 18 | 5.56% | 3,949 | 0 | 3,949 | 0.00% | 0 | 3,949 |
| 28 | GENERAL PLANT | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 8,383 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 85,474 | 40 | 2.50% | 2,137 | 0 | 2,137 | 0.00% | 0 | 2,137 |
| 31 | 390.5 Office Furniture & Equipment | 52,823 | 15 | 6.67% | 3,523 | 0 | 3,523 | 0.00% | 0 | 3,523 |
| 32 | 390.51 Computer Equipment | 140,610 | 6 | 16.67% | 23,440 | 0 | 23,440 | 0.00% | 0 | 23,440 |
| 33 | 391.5 Transportation Equipment | 81,119 | 6 | 16.67% | 13,523 | 0 | 13,523 | 0.00% | 0 | 13,523 |
| 34 | 392.5 Stores Equipment | 781 | 18 | 5.56% | 42 | 0 | 42 | 0.00% | 0 | 42 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 29,442 | 16 | 6.25% | 1,840 | 0 | 1,840 | 0.00% | 0 | 1,840 |
| 36 | 394.5 Laboratory Equipment | 26,699 | 15 | 6.67% | 1,781 | 0 | 1,781 | 0.00% | 0 | 1,781 |
| 37 | 395.5 Power Operated Equipment | 33,719 | 12 | 8.33% | 2,809 | 0 | 2,809 | 0.00% | 0 | 2,809 |
| 38 | 396.5 Communication Equipment | 15,300 | 10 | 10.00% | 1,530 | 0 | 1,530 | 0.00% | 0 | 1,530 |
| 39 | 397.5 Miscellaneous Equipment | 6,879 | 15 | 6.67% | 459 | 0 | 459 | 0.00% | 0 | 459 |
| 40 | 398.5 Other Tangible Plant | 12,948 | 10 | 10.00% | 1,295 | 0 | 1,295 | 0.00% | 0 | 1,295 |
| 41 | INTANGIBLE PLANT | 10,895 | | 2.64% | 288 | 0 | 288 | 0.00% | 0 | 288 |
| 42 | COLLECTION PLANT | 3,410,613 | | 2.86% | 97,616 | 0 | 97,616 | 0.00% | 0 | 97,616 |
| 43 | SYSTEM PUMPING PLANT | 475,444 | | 5.16% | 24,543 | 0 | 24,543 | 0.00% | 0 | 24,543 |
| 44 | TREATMENT AND DISPOSAL PLANT | 1,764,530 | | 3.63% | 64,102 | 0 | 64,102 | 0.00% | 0 | 64,102 |
| 45 | GENERAL PLANT | 494,157 | | 10.60% | 52,379 | 0 | 52,379 | 0.00% | 0 | 52,379 |
| 46 | TOTAL DEPRECIATION EXPENSE | 6,155,639 | | 3.88% | 238,928 | 0 | 238,928 | 0.00% | 0 | 238,928 |
| 47 | LESS: AMORTIZATION OF CIAC | | | | (116,557) | 0 | (116,557) | | 0 | (116,557) |
| 48 | NET DEPRECIATION EXPENSE - SEWER | | | | 122,371 | 0 | 122,371 | | 0 | 122,371 |

Column:
(2) from Schedule A-6, page 1, column 11
(6) from F Schedules



Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | SEWER | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| Line No. | 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 | 65,800 | 3.64% | 2,395 | 0 | 2,395 | 0.00% | 0 | 2,395 |
| 2 | Line/Main Extension Fees | 2,484,062 | 3.21% | 79,738 | 0 | 79,738 | 0.00% | 0 | 79,738 |
| 3 | Contributed Lines | 1,337,239 | 3.21% | 42,925 | 0 | 42,925 | 0.00% | 0 | 42,925 |
| 4 | Contributed Property Other Than Lines | (446,482) | 3.31% | (14,779) | 0 | (14,779) | 0.00% | 0 | (14,779) |
| 5 | Service Installation Fees | 238,691 | 2.63% | 6,278 | 0 | 6,278 | 0.00% | 0 | 6,278 |
| 6 | TOTAL SEWER CIAC AMORT. EXPENSE | 3,679,310 | | 116,557 | 0 | 116,557 | | 0 | 116,557 |

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | (2,365) | -473 | 20.00% |
| 3 | 365.2 Flow Measuring Installation | 30 | 1 | 3.33% |
| 4 | 354.4 Structures & Improvements | 1,249,973 | 39,124 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 302,755 | 16,833 | 5.56% |
| 6 | 381.4 Plant Sewers | 1,881 | 54 | 2.87% |
| 7 | 382.4 Outfall Sewer Lines | 124,380 | 4,142 | 3.33% |
| 8 | 389.4 Other Plant & Misc. Equipment | 71,032 | 3,949 | 5.56% |
| 9 | **COMPOSITE RATE** | 1,747,687 | 63,630 | 3.64% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 15,147 | 474 | 3.13% |
| 12 | 360.2 Collection Sewers - Force | 1,756,733 | 58,499 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 1,255,814 | 27,879 | 2.22% |
| 14 | 362.2 Special Collecting | 0 | 0 | 0.00% |
| 15 | 389.2 Other Plant & Misc. Equipment | 38,065 | 2,116 | 5.56% |
| 16 | 354.3 Structures & Improvements | 55,126 | 1,725 | 3.13% |
| 17 | 370.3 Receiving Wells | 24,766 | 825 | 3.33% |
| 18 | 371.3 Pumping Equipment | 394,711 | 21,946 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 841 | 47 | 5.59% |
| 20 | **COMPOSITE RATE** | 3,541,204 | 113,511 | 3.21% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 346,786 | 9,120 | 2.63% |
| 23 | **COMPOSITE RATE** | 346,786 | 9,120 | 2.63% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 1,747,687 | 63,630 | 3.64% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 3,541,204 | 113,511 | 3.21% |
| 27 | Service Installation Fees (Line 23) | 346,786 | 9,120 | 2.63% |
| 28 | **COMPOSITE RATE** | 5,635,678 | 186,261 | 3.31% |

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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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%)** | 63,525 | 0 | 63,525 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 21,448 | 1,346 | 22,794 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 21,448 | 1,346 | 22,794 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 7,651 | 0 | 7,651 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 7,651 | 0 | 7,651 | | |
| 10 | Non-used & Useful Percent | | | 0.00% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | 0 | 0 | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 7,651 | 0 | 7,651 | | |
| 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)** | 92,623 | 1,346 | 93,970 | | 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 / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

**FPSC**
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

| Line No. | (1) ITEM | (2) Per Books | (3) 1996 INCOME TAXES Utility Test Year Adjustments | (4) Adjusted Test Year | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 1,411,659 | 0 | 1,411,659 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 844,245 | 29,747 | 873,993 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 122,371 | 0 | 122,371 | B-14(S) |
| 6 | Amortization | 0 | 0 | 0 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 92,623 | 64,871 | 157,494 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 1,059,240 | 94,618 | 1,153,858 | |
| 9 | **PRE-TAX OPERATING INCOME** | 352,419 | (94,618) | 257,801 | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | 352,419 | (94,618) | 257,801 | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 2,262,412 | 16,995 | 2,279,407 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 119,682 | 899 | 120,581 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | 232,737 | (95,517) | 137,220 | |
| 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) | 89,778 | (36,846) | 52,932 | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 9,461 | 0 | 9,461 | C-1(S) |
| 22 | Investment Tax Credit | 1,343 | 0 | 1,343 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | 78,974 | (36,846) | 42,128 | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 (%) | 0.00% | 0.00% | 0.00% | 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 / Putnam / Beecher's Point**
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 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 | 95,383 | 0 | 95,383 | A-6 (S) |
| 2 | Utility Land & Land Rights | 4,560 | 0 | 4,560 | A-6 (S) |
| 3 | Non-Used and Useful | (21,986) | 0 | (21,986) | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | — |
| 5 | Accumulated Depreciation | (26,783) | 0 | (26,783) | A-10 (S) |
| 6 | CIAC | (17,181) | (2) | (17,183) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 9,125 | 0 | 9,125 | 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 | (120) | 0 | (120) | Vol. II |
| 13 | Deferred Taxes | (1,891) | 0 | (1,891) | C-7 (S) |
| 14 | Working Capital Allowance | 695 | 0 | 695 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 41,802 | (2) | 41,800 | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Putnam / Beecher's Point**
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 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 | (2) | (2) | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | | | |
| 41 | | | | |
| 42 | | (2) | (2) | |
| 43 | | | | |
| 44 | **SUBTOTAL** | (2) | (2) | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Putnam / Beecher's Point**
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 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** | (2) | (2) | |

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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 / Putnam / Beecher's Point
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 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 / Putnam / Beecher's Point
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 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 |
| 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 | | 57,036 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 0 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 0 |
| 15 | 12/31/92 Balance | | 57,036 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 12,081 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 129 |
| 21 | 1993 Net Additions | | 12,210 |
| 22 | 12/31/93 Balance | | 69,246 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 17,277 |
| 26 | 1994 Retirements | | 71 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 17,206 |
| 29 | 12/31/94 Balance | | 86,452 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (19) |
| 32 | 1995 Additions | | 13,570 |
| 33 | 1995 Retirements | | 27 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 13,544 |
| 36 | 12/31/95 Balance | | 99,977 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (180) |
| 39 | 1996 Additions | | 244 |
| 40 | 1996 Retirements | | 2 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 242 |
| 43 | 12/31/96 Balance | | 100,039 |

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

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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 / Putnam / Beecher's Point
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 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 | 170 | 0 | 0 | 0 | 170 | 0 | 170 | 170 | 0 | 170 |
| 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 | 100 | 0 | 0 | 0 | 100 | 0 | 100 | 100 | 0 | 100 |
| 7 | 354.2 Structures & Improvements | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 1 |
| 8 | 360.2 Collection Sewers - Force | 22,554 | 0 | 0 | 0 | 22,554 | 0 | 22,554 | 22,554 | 0 | 22,554 |
| 9 | 361.2 Collection Sewers - Gravity | 12,600 | 0 | 0 | 0 | 12,600 | 0 | 12,600 | 12,600 | 0 | 12,600 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 2,157 | 0 | 0 | 0 | 2,157 | 0 | 2,157 | 2,157 | 0 | 2,157 |
| 12 | 364.2 Flow Measuring Devices | 4,167 | 0 | 0 | 0 | 4,167 | 0 | 4,167 | 4,167 | 0 | 4,167 |
| 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 | 3,781 | 0 | 0 | 0 | 3,781 | 0 | 3,781 | 3,781 | 0 | 3,781 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 8,263 | 0 | 0 | 0 | 8,263 | 0 | 8,263 | 8,263 | 0 | 8,263 |
| 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 | 4,414 | 0 | 0 | 0 | 4,414 | 0 | 4,414 | 4,414 | 0 | 4,414 |
| 23 | 354.4 Structures & Improvements | 20,578 | 0 | 0 | 0 | 20,578 | 0 | 20,578 | 20,578 | 0 | 20,578 |
| 24 | 380.4 Treatment & Disposal | 18,462 | 0 | 0 | 0 | 18,462 | 0 | 18,462 | 18,462 | 0 | 18,462 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 4 | 0 | 0 | 0 | 4 | 0 | 4 | 4 | 0 | 4 |
| 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 | 46 | 0 | 0 | 0 | 46 | 0 | 46 | 46 | 0 | 46 |
| 30 | 354.5 Structures & Improvements | 465 | 4 | (2) | 2 | 467 | 0 | 467 | 466 | 0 | 466 |
| 31 | 390.5 Office Furniture & Equipment | 288 | 0 | 0 | 0 | 288 | 0 | 288 | 288 | 0 | 288 |
| 32 | 390.51 Computer Equipment | 678 | 146 | 0 | 146 | 824 | 0 | 824 | 767 | 0 | 767 |
| 33 | 391.5 Transportation Equipment | 430 | 20 | 0 | 20 | 450 | 0 | 450 | 442 | 0 | 442 |
| 34 | 392.5 Stores Equipment | 4 | 0 | 0 | 0 | 4 | 0 | 4 | 4 | 0 | 4 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 157 | 6 | 0 | 6 | 163 | 0 | 163 | 161 | 0 | 161 |
| 36 | 394.5 Laboratory Equipment | 143 | 5 | 0 | 5 | 147 | 0 | 147 | 146 | 0 | 146 |
| 37 | 395.5 Power Operated Equipment | 145 | 65 | 0 | 65 | 209 | 0 | 209 | 184 | 0 | 184 |
| 38 | 396.5 Communication Equipment | 83 | 0 | 0 | 0 | 83 | 0 | 83 | 83 | 0 | 83 |
| 39 | 397.5 Miscellaneous Equipment | 37 | 0 | 0 | 0 | 37 | 0 | 37 | 37 | 0 | 37 |
| 40 | 398.5 Other Tangible Plant | 71 | 0 | 0 | 0 | 71 | 0 | 71 | 71 | 0 | 71 |
| 41 | INTANGIBLE PLANT | 170 | 0 | 0 | 0 | 170 | 0 | 170 | 170 | 0 | 170 |
| 42 | COLLECTION PLANT | 41,578 | 0 | 0 | 0 | 41,578 | 0 | 41,578 | 41,578 | 0 | 41,578 |
| 43 | SYSTEM PUMPING PLANT | 12,044 | 0 | 0 | 0 | 12,044 | 0 | 12,044 | 12,044 | 0 | 12,044 |
| 44 | TREATMENT AND DISPOSAL PLANT | 43,458 | 0 | 0 | 0 | 43,458 | 0 | 43,458 | 43,458 | 0 | 43,458 |
| 45 | GENERAL PLANT | 2,547 | 244 | (2) | 242 | 2,789 | 0 | 2,789 | 2,694 | 0 | 2,694 |
| 46 | TOTAL PLANT IN SERVICE | 99,798 | 244 | (2) | 242 | 100,039 | 0 | 100,039 | 99,843 | 0 | 99,843 |
| 47 | LAND & LAND RIGHTS | 4,560 | 0 | 0 | 0 | 4,560 | 0 | 4,560 | 4,560 | 0 | 4,560 |
| 48 | TOTAL PIS LESS LAND | 95,236 | 244 | (2) | 242 | 95,479 | 0 | 95,479 | 95,283 | 0 | 95,283 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1998
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Putnam / Beecher's Point
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 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 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 0 | 170 |
| 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 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 0 | 100 |
| 7 | 354.2 Structures & Improvements | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 |
| 8 | 360.2 Collection Sewers - Force | 22,554 | 22,554 | 22,554 | 22,554 | 22,554 | 22,554 | 22,554 | 22,554 | 22,554 | 22,554 | 22,554 | 22,554 | 22,554 | 0 | 22,554 |
| 9 | 361.2 Collection Sewers - Gravity | 12,600 | 12,600 | 12,600 | 12,600 | 12,600 | 12,600 | 12,600 | 12,600 | 12,600 | 12,600 | 12,600 | 12,600 | 12,600 | 0 | 12,600 |
| 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 | 2,157 | 2,157 | 2,157 | 2,157 | 2,157 | 2,157 | 2,157 | 2,157 | 2,157 | 2,157 | 2,157 | 2,157 | 2,157 | 0 | 2,157 |
| 12 | 364.2 Flow Measuring Devices | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 0 | 4,167 |
| 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 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 0 | 3,781 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 8,263 | 8,263 | 8,263 | 8,263 | 8,263 | 8,263 | 8,263 | 8,263 | 8,263 | 8,263 | 8,263 | 8,263 | 8,263 | 0 | 8,263 |
| 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 | 4,414 | 4,414 | 4,414 | 4,414 | 4,414 | 4,414 | 4,414 | 4,414 | 4,414 | 4,414 | 4,414 | 4,414 | 4,414 | 0 | 4,414 |
| 23 | 354.4 Structures & Improvements | 20,578 | 20,578 | 20,578 | 20,578 | 20,578 | 20,578 | 20,578 | 20,578 | 20,578 | 20,578 | 20,578 | 20,578 | 20,578 | 0 | 20,578 |
| 24 | 380.4 Treatment & Disposal | 18,462 | 18,462 | 18,462 | 18,462 | 18,462 | 18,462 | 18,462 | 18,462 | 18,462 | 18,462 | 18,462 | 18,462 | 18,462 | 0 | 18,462 |
| 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 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 4 |
| 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 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 0 | 48 |
| 30 | 354.5 Structures & Improvements | 465 | 466 | 466 | 467 | 467 | 467 | 465 | 465 | 465 | 466 | 466 | 466 | 467 | 2 | 466 |
| 31 | 390.5 Office Furniture & Equipment | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 0 | 288 |
| 32 | 390.51 Computer Equipment | 678 | 736 | 741 | 753 | 755 | 757 | 771 | 774 | 776 | 788 | 800 | 812 | 824 | 146 | 787 |
| 33 | 391.5 Transportation Equipment | 430 | 438 | 439 | 440 | 441 | 441 | 443 | 443 | 444 | 445 | 447 | 448 | 450 | 20 | 442 |
| 34 | 392.5 Stores Equipment | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 4 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 157 | 159 | 159 | 160 | 160 | 160 | 161 | 161 | 161 | 161 | 162 | 162 | 163 | 6 | 161 |
| 36 | 394.5 Laboratory Equipment | 143 | 145 | 145 | 145 | 145 | 145 | 146 | 146 | 146 | 146 | 147 | 147 | 147 | 5 | 146 |
| 37 | 395.5 Power Operated Equipment | 145 | 170 | 172 | 178 | 179 | 180 | 186 | 187 | 188 | 193 | 199 | 204 | 209 | 65 | 184 |
| 38 | 396.5 Communication Equipment | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 0 | 83 |
| 39 | 397.5 Miscellaneous Equipment | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 0 | 37 |
| 40 | 398.5 Other Tangible Plant | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 0 | 71 |
| 41 | **INTANGIBLE PLANT** | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 0 | 170 |
| 42 | **COLLECTION PLANT** | 41,578 | 41,578 | 41,578 | 41,578 | 41,578 | 41,578 | 41,578 | 41,578 | 41,578 | 41,578 | 41,578 | 41,578 | 41,578 | 0 | 41,578 |
| 43 | **SYSTEM PUMPING PLANT** | 12,044 | 12,044 | 12,044 | 12,044 | 12,044 | 12,044 | 12,044 | 12,044 | 12,044 | 12,044 | 12,044 | 12,044 | 12,044 | 0 | 12,044 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 43,458 | 43,458 | 43,458 | 43,458 | 43,458 | 43,458 | 43,458 | 43,458 | 43,458 | 43,458 | 43,458 | 43,458 | 43,458 | 0 | 43,458 |
| 45 | **GENERAL PLANT** | 2,547 | 2,644 | 2,651 | 2,671 | 2,675 | 2,679 | 2,701 | 2,705 | 2,709 | 2,729 | 2,748 | 2,769 | 2,789 | 242 | 2,694 |
| 46 | **TOTAL PLANT IN SERVICE** | 99,796 | 99,893 | 99,901 | 99,921 | 99,925 | 99,929 | 99,950 | 99,954 | 99,958 | 99,978 | 99,998 | 100,019 | 100,039 | 242 | 99,943 |
| 47 | **LAND & LAND RIGHTS** | 4,560 | 4,560 | 4,560 | 4,560 | 4,560 | 4,560 | 4,560 | 4,560 | 4,560 | 4,560 | 4,560 | 4,560 | 4,560 | 0 | 4,560 |
| 48 | **TOTAL PIS LESS LAND** | 95,236 | 95,333 | 95,341 | 95,361 | 95,365 | 95,369 | 95,390 | 95,394 | 95,398 | 95,418 | 95,438 | 95,459 | 95,479 | 242 | 95,383 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Putnam / Beecher's Point
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 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 | 2 | 0 | 0 | 0 | 0 | (2) | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 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 | 58 | 4 | 12 | 2 | 2 | 14 | 2 | 2 | 12 | 11 | 13 | 12 | 146 | 58 |
| 33 | 391.5 Transportation Equipment | 8 | 1 | 2 | 0 | 0 | 2 | 0 | 0 | 2 | 2 | 2 | 2 | 20 | 12 |
| 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 | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 6 | 4 |
| 36 | 394.5 Laboratory Equipment | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 37 | 395.5 Power Operated Equipment | 28 | 2 | 5 | 1 | 1 | 6 | 1 | 1 | 5 | 5 | 6 | 5 | 65 | 39 |
| 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 | 97 | 7 | 20 | 4 | 4 | 22 | 4 | 4 | 20 | 19 | 21 | 20 | 242 | 147 |
| 46 | TOTAL NET ADDITIONS | 97 | 7 | 20 | 4 | 4 | 22 | 4 | 4 | 20 | 19 | 21 | 20 | 242 | 147 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 97 | 7 | 20 | 4 | 4 | 22 | 4 | 4 | 20 | 19 | 21 | 20 | 242 | 147 |

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

Company: SSU / Putnam / Beecher's Point
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 of retirements 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 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 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 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 | 58 | 4 | 12 | 2 | 2 | 14 | 2 | 2 | 12 | 11 | 13 | 12 | 148 | 68 |
| 33 | 391.5 Transportation Equipment | 8 | 1 | 2 | 0 | 0 | 2 | 0 | 0 | 2 | 2 | 2 | 2 | 20 | 12 |
| 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 | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 6 | 4 |
| 36 | 394.5 Laboratory Equipment | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 37 | 395.5 Power Operated Equipment | 26 | 2 | 5 | 1 | 1 | 6 | 1 | 1 | 5 | 5 | 6 | 5 | 65 | 39 |
| 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 | 97 | 7 | 20 | 4 | 4 | 24 | 4 | 4 | 20 | 19 | 21 | 20 | 244 | 148 |
| 46 | TOTAL GROSS ADDITIONS | 97 | 7 | 20 | 4 | 4 | 24 | 4 | 4 | 20 | 19 | 21 | 20 | 244 | 148 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 97 | 7 | 20 | 4 | 4 | 24 | 4 | 4 | 20 | 19 | 21 | 20 | 244 | 148 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Putnam / Beecher's Point
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 of retirements 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 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 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 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 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 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 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Putnam / Beecher's Point
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 of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (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 |
| 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 / Putnam / Beecher's Point
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 average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-8 (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 | 170 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | 100 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 1 | 26.60% | 0 |
| 8 | 360.2 Collection Sewers - Force | 22,554 | 26.60% | 5,999 |
| 9 | 361.2 Collection Sewers - Gravity | 12,600 | 26.60% | 3,352 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 2,157 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 4,167 | 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 | 3,781 | 26.60% | 1,006 |
| 18 | 370.3 Receiving Wells | 0 | 26.60% | 0 |
| 19 | 371.3 Pumping Equipment | 8,283 | 26.60% | 2,198 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 26.60% | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 4,414 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 20,576 | 45.38% | 9,337 |
| 24 | 380.4 Treatment & Disposal | 18,462 | 45.38% | 8,377 |
| 25 | 381.4 Plant Sewers | 0 | 45.38% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 4 | 45.38% | 2 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 45.38% | 0 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 46 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 486 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 268 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 767 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 442 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 4 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 161 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 146 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 184 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 83 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 37 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 71 | 0.00% | 0 |
| 41 | INTANGIBLE PLANT | 170 | 0.00% | 0 |
| 42 | COLLECTION PLANT | 41,578 | 22.49% | 9,351 |
| 43 | SYSTEM PUMPING PLANT | 12,044 | 26.60% | 3,204 |
| 44 | TREATMENT AND DISPOSAL PLANT | 43,456 | 40.77% | 17,716 |
| 45 | GENERAL PLANT | 2,604 | 0.00% | 0 |
| 46 | TOTAL PLANT IN SERVICE | 99,943 | 30.29% | 30,271 |
| 47 | LAND & LAND RIGHTS | 4,560 | 0.00% | 0 |
| 48 | TOTAL PIS LESS LAND | 95,383 | 31.74% | 30,271 |

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Note: May not cross foot due to rounding

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

**Company: SSU / Putnam / Beecher's Point**
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 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 | 30,271 | 0 | 30,271 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | (8,285) | 0 | (8,285) | 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** | 21,986 | 0 | 21,986 | |



Note: May not cross foot due to rounding.

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

Company: SSU / Putnam / Beecher's Point
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 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 |

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Note: May not cross foot due to rounding.

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

Company: SSU / Putnam / Beecher's Point
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 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 |
| 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 | | 15,488 |
| 10 | Utility Adjustment to ordered balance (1) | | (627) |
| 11 | 1992 Additions | | 1,421 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 1,421 |
| 15 | 12/31/92 Balance | | 16,282 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 1,824 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 41 |
| 21 | 1993 Net Additions | | 1,865 |
| 22 | 12/31/93 Balance | | 18,147 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 2,796 |
| 26 | 1994 Retirements | | 71 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 2,725 |
| 29 | 12/31/94 Balance | | 20,871 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (9) |
| 32 | 1995 Additions | | 3,774 |
| 33 | 1995 Retirements | | 27 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 3,747 |
| 36 | 12/31/95 Balance | | 24,609 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (53) |
| 39 | 1996 Additions | | 4,456 |
| 40 | 1996 Retirements | | 2 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 4,456 |
| 43 | 12/31/96 Balance | | 29,012 |

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

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Putnam / Beecher's Point
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 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 | 19 | 4 | 23 | 0 | 23 | 21 | 0 | 21 |
| 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 | 9,874 | 751 | 10,625 | 0 | 10,625 | 10,249 | 0 | 10,249 |
| 9 | 361.2 Collection Sewers - Gravity | 1,033 | 280 | 1,313 | 0 | 1,313 | 1,173 | 0 | 1,173 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 510 | 57 | 567 | 0 | 567 | 538 | 0 | 538 |
| 12 | 364.2 Flow Measuring Devices | 417 | 833 | 1,250 | 0 | 1,250 | 834 | 0 | 834 |
| 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 | 591 | 118 | 709 | 0 | 709 | 650 | 0 | 650 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 1,663 | 459 | 2,122 | 0 | 2,122 | 1,893 | 0 | 1,893 |
| 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 | 5,544 | 644 | 6,188 | 0 | 6,188 | 5,866 | 0 | 5,866 |
| 24 | 380.4 Treatment & Disposal | 3,692 | 1,026 | 4,718 | 0 | 4,718 | 4,205 | 0 | 4,205 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 105 | 10 | 115 | 0 | 115 | 110 | 0 | 110 |
| 31 | 390.5 Office Furniture & Equipment | 133 | 19 | 152 | 0 | 152 | 142 | 0 | 142 |
| 32 | 390.51 Computer Equipment | 312 | 128 | 440 | 0 | 440 | 375 | 0 | 375 |
| 33 | 391.5 Transportation Equipment | 318 | 74 | 392 | 0 | 392 | 355 | 0 | 355 |
| 34 | 392.5 Stores Equipment | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 1 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 81 | 10 | 91 | 0 | 91 | 86 | 0 | 86 |
| 36 | 394.5 Laboratory Equipment | 21 | 10 | 31 | 0 | 31 | 26 | 0 | 26 |
| 37 | 395.5 Power Operated Equipment | 148 | 15 | 163 | 0 | 163 | 155 | 0 | 155 |
| 38 | 396.5 Communication Equipment | 39 | 8 | 47 | 0 | 47 | 43 | 0 | 43 |
| 39 | 397.5 Miscellaneous Equipment | 9 | 3 | 12 | 0 | 12 | 11 | 0 | 11 |
| 40 | 398.5 Other Tangible Plant | 46 | 7 | 53 | 0 | 53 | 50 | 0 | 50 |
| 41 | INTANGIBLE PLANT | 19 | 4 | 23 | 0 | 23 | 21 | 0 | 21 |
| 42 | COLLECTION PLANT | 11,834 | 1,921 | 13,755 | 0 | 13,755 | 12,794 | 0 | 12,794 |
| 43 | SYSTEM PUMPING PLANT | 2,254 | 577 | 2,831 | 0 | 2,831 | 2,543 | 0 | 2,543 |
| 44 | TREATMENT AND DISPOSAL PLANT | 9,236 | 1,670 | 10,906 | 0 | 10,906 | 10,071 | 0 | 10,071 |
| 45 | GENERAL PLANT | 1,213 | 284 | 1,497 | 0 | 1,497 | 1,354 | 0 | 1,354 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 24,556 | 4,456 | 29,012 | 0 | 29,012 | 26,783 | 0 | 26,783 |



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 / Putnam / Beecher's Point
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 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 | 19 | 19 | 19 | 19 | 19 | 19 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 4 | 21 |
| 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 | 9,874 | 9,937 | 10,000 | 10,063 | 10,126 | 10,189 | 10,247 | 10,310 | 10,373 | 10,438 | 10,499 | 10,562 | 10,625 | 751 | 10,249 |
| 9 | 361.2 Collection Sewers - Gravity | 1,033 | 1,056 | 1,079 | 1,102 | 1,125 | 1,148 | 1,175 | 1,198 | 1,221 | 1,244 | 1,267 | 1,290 | 1,313 | 280 | 1,173 |
| 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 | 510 | 515 | 520 | 525 | 530 | 535 | 537 | 542 | 547 | 552 | 557 | 562 | 567 | 57 | 538 |
| 12 | 364.2 Flow Measuring Devices | 417 | 486 | 555 | 624 | 693 | 762 | 836 | 905 | 974 | 1,043 | 1,112 | 1,181 | 1,250 | 833 | 834 |
| 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 | 591 | 601 | 611 | 621 | 631 | 641 | 649 | 659 | 669 | 679 | 689 | 699 | 709 | 118 | 650 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 1,663 | 1,701 | 1,739 | 1,777 | 1,815 | 1,853 | 1,894 | 1,932 | 1,970 | 2,008 | 2,046 | 2,084 | 2,122 | 459 | 1,893 |
| 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 | 5,544 | 5,598 | 5,652 | 5,706 | 5,760 | 5,814 | 5,864 | 5,918 | 5,972 | 6,026 | 6,080 | 6,134 | 6,188 | 644 | 5,866 |
| 24 | 380.4 Treatment & Disposal | 3,692 | 3,778 | 3,864 | 3,950 | 4,036 | 4,122 | 4,202 | 4,288 | 4,374 | 4,460 | 4,546 | 4,632 | 4,718 | 1,026 | 4,205 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 105 | 106 | 107 | 108 | 109 | 110 | 109 | 110 | 111 | 112 | 113 | 114 | 115 | 10 | 110 |
| 31 | 390.5 Office Furniture & Equipment | 133 | 135 | 137 | 139 | 141 | 143 | 140 | 142 | 144 | 146 | 148 | 150 | 152 | 19 | 142 |
| 32 | 390.51 Computer Equipment | 312 | 323 | 334 | 345 | 356 | 367 | 374 | 385 | 396 | 407 | 418 | 429 | 440 | 128 | 375 |
| 33 | 391.5 Transportation Equipment | 318 | 324 | 330 | 336 | 342 | 348 | 356 | 362 | 368 | 374 | 380 | 386 | 392 | 74 | 355 |
| 34 | 392.5 Stores Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 81 | 82 | 83 | 84 | 85 | 86 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 10 | 86 |
| 36 | 394.5 Laboratory Equipment | 21 | 22 | 23 | 24 | 25 | 26 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 10 | 26 |
| 37 | 395.5 Power Operated Equipment | 148 | 149 | 150 | 151 | 152 | 153 | 157 | 158 | 159 | 160 | 161 | 162 | 163 | 15 | 155 |
| 38 | 396.5 Communication Equipment | 39 | 40 | 41 | 42 | 43 | 44 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 8 | 43 |
| 39 | 397.5 Miscellaneous Equipment | 9 | 9 | 9 | 9 | 9 | 9 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 3 | 11 |
| 40 | 398.5 Other Tangible Plant | 46 | 47 | 48 | 49 | 50 | 51 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 7 | 50 |
| 41 | INTANGIBLE PLANT | 19 | 19 | 19 | 19 | 19 | 19 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 4 | 21 |
| 42 | COLLECTION PLANT | 11,834 | 11,994 | 12,154 | 12,314 | 12,474 | 12,634 | 12,795 | 12,955 | 13,115 | 13,275 | 13,435 | 13,595 | 13,755 | 1,921 | 12,794 |
| 43 | SYSTEM PUMPING PLANT | 2,254 | 2,302 | 2,350 | 2,398 | 2,446 | 2,494 | 2,543 | 2,591 | 2,639 | 2,687 | 2,735 | 2,783 | 2,831 | 577 | 2,543 |
| 44 | TREATMENT AND DISPOSAL PLANT | 9,236 | 9,376 | 9,516 | 9,656 | 9,796 | 9,936 | 10,066 | 10,206 | 10,346 | 10,486 | 10,626 | 10,766 | 10,906 | 1,670 | 10,071 |
| 45 | GENERAL PLANT | 1,213 | 1,238 | 1,263 | 1,288 | 1,313 | 1,338 | 1,347 | 1,372 | 1,397 | 1,422 | 1,447 | 1,472 | 1,497 | 284 | 1,354 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 24,556 | 24,929 | 25,302 | 25,675 | 26,048 | 26,421 | 26,774 | 27,147 | 27,520 | 27,893 | 28,266 | 28,639 | 29,012 | 4,456 | 26,783 |

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

Company: SSU / Putnam / Beecher's Point
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 of test year additions 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 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 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 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 | 380.2 Collection Sewers - Force | 63 | 63 | 63 | 63 | 63 | 58 | 63 | 63 | 63 | 63 | 63 | 63 | 751 | 375 |
| 9 | 381.2 Collection Sewers - Gravity | 23 | 23 | 23 | 23 | 23 | 27 | 23 | 23 | 23 | 23 | 23 | 23 | 280 | 140 |
| 10 | 382.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 383.2 Services to Customers | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 57 | 28 |
| 12 | 384.2 Flow Measuring Devices | 69 | 69 | 69 | 69 | 69 | 74 | 69 | 69 | 69 | 69 | 69 | 69 | 833 | 417 |
| 13 | 385.2 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 | 10 | 10 | 10 | 10 | 10 | 8 | 10 | 10 | 10 | 10 | 10 | 10 | 118 | 59 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 38 | 38 | 38 | 38 | 38 | 41 | 38 | 38 | 38 | 38 | 38 | 38 | 459 | 230 |
| 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 | 54 | 54 | 54 | 54 | 54 | 50 | 54 | 54 | 54 | 54 | 54 | 54 | 644 | 322 |
| 24 | 380.4 Treatment & Disposal | 86 | 86 | 86 | 86 | 86 | 80 | 86 | 86 | 86 | 86 | 86 | 86 | 1,026 | 513 |
| 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 | 1 | 1 | 1 | 1 | 1 | (1) | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 5 |
| 31 | 390.5 Office Furniture & Equipment | 2 | 2 | 2 | 2 | 2 | (3) | 2 | 2 | 2 | 2 | 2 | 2 | 19 | 9 |
| 32 | 390.51 Computer Equipment | 11 | 11 | 11 | 11 | 11 | 7 | 11 | 11 | 11 | 11 | 11 | 11 | 128 | 64 |
| 33 | 391.5 Transportation Equipment | 6 | 6 | 6 | 6 | 6 | 8 | 6 | 6 | 6 | 6 | 6 | 6 | 74 | 37 |
| 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 | 1 | 1 | 1 | 1 | 1 | (1) | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 5 |
| 36 | 394.5 Laboratory Equipment | 1 | 1 | 1 | 1 | 1 | (1) | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 5 |
| 37 | 395.5 Power Operated Equipment | 1 | 1 | 1 | 1 | 1 | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 15 | 8 |
| 38 | 396.5 Communication Equipment | 1 | 1 | 1 | 1 | 1 | (3) | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 4 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| 40 | 398.5 Other Tangible Plant | 1 | 1 | 1 | 1 | 1 | (4) | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 3 |
| 41 | INTANGIBLE PLANT | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 42 | COLLECTION PLANT | 160 | 160 | 160 | 160 | 160 | 161 | 160 | 160 | 160 | 160 | 160 | 160 | 1,921 | 960 |
| 43 | SYSTEM PUMPING PLANT | 48 | 48 | 48 | 48 | 48 | 49 | 48 | 48 | 48 | 48 | 48 | 48 | 577 | 289 |
| 44 | TREATMENT AND DISPOSAL PLANT | 140 | 140 | 140 | 140 | 140 | 130 | 140 | 140 | 140 | 140 | 140 | 140 | 1,670 | 835 |
| 45 | GENERAL PLANT | 25 | 25 | 25 | 25 | 25 | 9 | 25 | 25 | 25 | 25 | 25 | 25 | 284 | 142 |
| 46 | TOTAL NET ADDITIONS | 373 | 373 | 373 | 373 | 373 | 353 | 373 | 373 | 373 | 373 | 373 | 373 | 4,456 | 2,228 |

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

Company: SSU / Putnam / Beecher's Point
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 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)
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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 | 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 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 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 | 63 | 63 | 63 | 63 | 63 | 58 | 63 | 63 | 63 | 63 | 63 | 63 | 751 | 375 |
| 9 | 361.2 Collection Sewers - Gravity | 23 | 23 | 23 | 23 | 23 | 27 | 23 | 23 | 23 | 23 | 23 | 23 | 280 | 140 |
| 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 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 57 | 28 |
| 12 | 364.2 Flow Measuring Devices | 69 | 69 | 69 | 69 | 69 | 74 | 69 | 69 | 69 | 69 | 69 | 69 | 833 | 417 |
| 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 | 10 | 10 | 10 | 10 | 10 | 8 | 10 | 10 | 10 | 10 | 10 | 10 | 118 | 59 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 38 | 38 | 38 | 38 | 38 | 41 | 38 | 38 | 38 | 38 | 38 | 38 | 459 | 230 |
| 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 | 54 | 54 | 54 | 54 | 54 | 50 | 54 | 54 | 54 | 54 | 54 | 54 | 644 | 322 |
| 24 | 380.4 Treatment & Disposal | 86 | 86 | 86 | 86 | 86 | 80 | 86 | 86 | 86 | 86 | 86 | 86 | 1,026 | 513 |
| 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 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 6 |
| 31 | 390.5 Office Furniture & Equipment | 2 | 2 | 2 | 2 | 2 | (3) | 2 | 2 | 2 | 2 | 2 | 2 | 19 | 9 |
| 32 | 390.51 Computer Equipment | 11 | 11 | 11 | 11 | 11 | 7 | 11 | 11 | 11 | 11 | 11 | 11 | 128 | 64 |
| 33 | 391.5 Transportation Equipment | 6 | 6 | 6 | 6 | 6 | 8 | 6 | 6 | 6 | 6 | 6 | 6 | 74 | 37 |
| 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 | 1 | 1 | 1 | 1 | 1 | (1) | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 5 |
| 36 | 394.5 Laboratory Equipment | 1 | 1 | 1 | 1 | 1 | (1) | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 5 |
| 37 | 395.5 Power Operated Equipment | 1 | 1 | 1 | 1 | 1 | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 15 | 8 |
| 38 | 396.5 Communication Equipment | 1 | 1 | 1 | 1 | 1 | (3) | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 4 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| 40 | 398.5 Other Tangible Plant | 1 | 1 | 1 | 1 | 1 | (4) | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 3 |
| 41 | INTANGIBLE PLANT | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 42 | COLLECTION PLANT | 160 | 160 | 160 | 160 | 160 | 161 | 160 | 160 | 160 | 160 | 160 | 160 | 1,921 | 960 |
| 43 | SYSTEM PUMPING PLANT | 48 | 48 | 48 | 48 | 48 | 49 | 48 | 48 | 48 | 48 | 48 | 48 | 577 | 289 |
| 44 | TREATMENT AND DISPOSAL PLANT | 140 | 140 | 140 | 140 | 140 | 130 | 140 | 140 | 140 | 140 | 140 | 140 | 1,670 | 835 |
| 45 | GENERAL PLANT | 25 | 25 | 25 | 25 | 25 | 11 | 25 | 25 | 25 | 25 | 25 | 25 | 288 | 143 |
| 46 | TOTAL GROSS ADDITIONS | 373 | 373 | 373 | 373 | 373 | 355 | 373 | 373 | 373 | 373 | 373 | 373 | 4,458 | 2,229 |

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

Company: SSU / Putnam / Beecher's Point
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 of test year retirements 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 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 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 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 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |

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

Company: SSU / Putnam / Beecher's Point
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 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 |





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 / Putnam / Beecher's Point
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 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 | 21 | 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 | 26.60% | 0 |
| 8 | 360.2 Collection Sewers - Force | 10,249 | 26.60% | 2,726 |
| 9 | 361.2 Collection Sewers - Gravity | 1,173 | 26.60% | 312 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 538 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 834 | 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 | 650 | 26.60% | 173 |
| 18 | 370.3 Receiving Wells | 0 | 26.60% | 0 |
| 19 | 371.3 Pumping Equipment | 1,893 | 26.60% | 504 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 26.60% | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 5,866 | 45.38% | 2,662 |
| 24 | 380.4 Treatment & Disposal | 4,205 | 45.38% | 1,908 |
| 25 | 381.4 Plant Sewers | 0 | 45.38% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 45.38% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 45.38% | 0 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 110 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 142 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 375 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 355 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 1 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 86 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 26 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 155 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 43 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 11 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 50 | 0.00% | 0 |
| 41 | INTANGIBLE PLANT | 21 | 0.00% | 0 |
| 42 | COLLECTION PLANT | 12,794 | 23.75% | 3,038 |
| 43 | SYSTEM PUMPING PLANT | 2,543 | 26.62% | 677 |
| 44 | TREATMENT AND DISPOSAL PLANT | 10,071 | 45.38% | 4,570 |
| 45 | GENERAL PLANT | 1,354 | 0.00% | 0 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 26,783 | 30.93% | 8,285 |

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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 / Putnam / Beecher's Point
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 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 / Putnam / Beecher's Point
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 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 |
| 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 | 16,351 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 830 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 830 |
| 15 | 12/31/92 Balance | 17,181 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 0 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 0 |
| 22 | 12/31/93 Balance | 17,181 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 0 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 0 |
| 29 | 12/31/94 Balance | 17,181 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | 12/31/95 Balance | 17,181 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 0 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments - CIAC Gross-Up Refund | 2 |
| 42 | 1996 Net Additions | 2 |
| 43 | 12/31/96 Balance | 17,183 |

(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 / Putnam / Beecher's Point
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 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 | 350 | 0 | 350 | 2 | 352 | 350 | 2 | 352 | 0.00% | 0 |
| 2 | Line/Main Extensions | 16,831 | 0 | 16,831 | 0 | 16,831 | 16,831 | 0 | 16,831 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22.49% | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26.60% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 17,181 | 0 | 17,181 | 2 | 17,183 | 17,181 | 2 | 17,183 | 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 / Putnam / Beecher's Point
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 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 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 0 | 350 |
| 2 | Line/Main Extensions | 16,831 | 16,831 | 16,831 | 16,831 | 16,831 | 16,831 | 16,831 | 16,831 | 16,831 | 16,831 | 16,831 | 16,831 | 16,831 | 0 | 16,831 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prply 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** | 17,181 | 17,181 | 17,181 | 17,181 | 17,181 | 17,181 | 17,181 | 17,181 | 17,181 | 17,181 | 17,181 | 17,181 | 17,181 | 0 | 17,181 |

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

Company: SSU / Putnam / Beecher's Point
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 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 / Putnam / Beecher's Point
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 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 / Putnam / Beecher's Point
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 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 / Putnam / Beecher's Point
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 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 | 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 | 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** | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| 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 / Putnam / Beecher's Point
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 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 / Putnam / Beecher's Point
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 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 |
| 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 | 6,755 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 419 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 419 |
| 15 | 12/31/92 Balance | 7,174 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 483 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 483 |
| 22 | 12/31/93 Balance | 7,657 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 579 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 579 |
| 29 | 12/31/94 Balance | 8,236 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 592 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 592 |
| 36 | 12/31/95 Balance | 8,828 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 594 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 594 |
| 43 | 12/31/96 Balance | 9,422 |

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

6/14/95 7:10 PM A13S2.XLS

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 / Putnam / Beecher's Point**
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 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 | 45 | 20 | 65 | 0 | 65 | 55 | 0 | 55 | 0.00% | 0 |
| 2 | Line/Main Extensions | 8,783 | 574 | 9,357 | 0 | 9,357 | 9,070 | 0 | 9,070 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23.75% | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26.62% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 8,828 | 594 | 9,422 | 0 | 9,422 | 9,125 | 0 | 9,125 | 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 / Putnam / Beecher's Point
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 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 | 45 | 47 | 49 | 51 | 53 | 55 | 53 | 55 | 57 | 59 | 61 | 63 | 65 | 20 | 55 |
| 2 | Line/Main Extensions | 8,783 | 8,831 | 8,879 | 8,927 | 8,975 | 9,023 | 9,069 | 9,117 | 9,165 | 9,213 | 9,261 | 9,309 | 9,357 | 574 | 9,070 |
| 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 | 8,828 | 8,878 | 8,928 | 8,978 | 9,028 | 9,078 | 9,122 | 9,172 | 9,222 | 9,272 | 9,322 | 9,372 | 9,422 | 594 | 9,125 |





Note: May not cross foot due to rounding.

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

Company: SSU / Putnam / Beecher's Point
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 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 | (2) | 2 | 2 | 2 | 2 | 2 | 2 | 20 | 10 |
| 2 | Line/Main Extensions | 48 | 48 | 48 | 48 | 48 | 46 | 48 | 48 | 48 | 48 | 48 | 48 | 574 | 287 |
| 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 | 50 | 50 | 50 | 50 | 50 | 44 | 50 | 50 | 50 | 50 | 50 | 50 | 594 | 297 |





Note: May not cross foot due to rounding.

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

Company: SSU / Putnam / Beecher's Point
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 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 | (2) | 2 | 2 | 2 | 2 | 2 | 2 | 20 | 10 |
| 2 | Line/Main Extensions | 48 | 48 | 48 | 48 | 48 | 46 | 48 | 48 | 48 | 48 | 48 | 48 | 574 | 287 |
| 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 | 50 | 50 | 50 | 50 | 50 | 44 | 50 | 50 | 50 | 50 | 50 | 50 | 594 | 297 |





Note May not cross foot due to rounding

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

Company: SSU / Putnam / Beecher's Point
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 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 / Putnam / Beecher's Point
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 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 8
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 | | | | | |

6/14/95 7:19 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 | PROPOSED ANNUAL | 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 Parl | 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 | PROPOSED ANNUAL | 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 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 | 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% |

6/14/96 7:19 PM 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 / Putnam / Beecher's Point**
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 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.

**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 | 40.77% |
| 34 | Non-used and Useful Amount | 0 |



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 | 4,394,686 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,458,554 | 4,636,059 | 4,618,754 | 4,483,388 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,884 | 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 | (383,536) | (393,116) | (383,874) | (388,155) | (396,822) | (399,950) | (400,796) | (394,137) | (388,340) | (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 | 62,920 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,968 | 184,968 | 189,968 | 201,968 | 208,968 | 229,968 | 178,968 | 197,968 | 211,968 | 223,968 | 241,968 | 245,968 | 167,968 | 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 | 148,263 | 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 | 2,332,978 | 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 | 2,097,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,288 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,781 | 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 | 16,084,714 | 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 | 934,869 | 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 | 484,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,781 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,884 | 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 | 1,829,788 | 1,898,414 | 1,963,043 | 2,029,671 | 2,098,299 | 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 | 9,832,817 | 10,468,448 | 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 | 6,130,930 | 5,634,200 | 4,370,488 | 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 | 382,356,296 | 333,672,218 |
| 3 | Construction In Process | 6,725,170 | 3,841,935 | 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 | 7,027,998 |
| 6 | | | | | | | | | | | | | | | |
| 7 | GROSS UTILITY PLANT | 341,911,666 | 366,524,225 | 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 | 391,166,594 | 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 | 273,963,326 | 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 | 7,856,940 | 6,114,057 | 4,507,685 | 3,965,681 |
| 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 | | | | | | | | | | | | | | | |



6/15/95 1:41 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 | 4,551,688 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,396 |
| 34 | Other Accounts Receivable | 381,585 | 381,845 | 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 | 568,887 | 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 | 80,895 | 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 | 9,364,596 | 9,384,255 | 9,453,254 | 9,552,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,639,224 | 9,307,118 | 9,528,283 | 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 | 4,918,682 |
| 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 | 31,187,228 | 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 | 326,681,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,987 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,890 | 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 | 8,468,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,252,458 | 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 | 84,084,863 | 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 | 1,810,000 | 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) | (804,499) | (404,237) | (203,975) | (426,391) |
| 19 | Customer Deposits | 1,763,157 | 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 | 4,408,962 | 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 | 7,922,574 | 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 | | | | | | | | | | | | | | | |



6/15/95 1:41 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 | 2,821,307 | 2,888,078 | 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 | 3,355,768 | 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 | 114,038,959 | 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 | 119,396,137 | 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 | 339,725,565 | 341,050,416 | 342,657,890 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not [illegible] foot due to rounding.

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

Company: SSU / Putnam / Beecher's Point
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 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 | 0 | |
| 1 | Dated 3/22/93 | 0 | | Dated 3/22/93 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 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 - % | 30.29% | 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 - % | 30.93% | A-10 (S) | |
| 19 | AVERAGE NON-USED & USEFUL AMOUNT | 0 | | |
| 20 | NET NON-USED AND USEFUL AMOUNT | 0 | | A-7 (S) |

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

Company: SSU / Putnam / Beecher's Point
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 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 cross foot due to rounding.

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

Company: SSU / Putnam / Beecher's Point
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 | 14,235 | 0 | 14,235 | 4,775 | 19,010 | 33.54% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 14,235 | 0 | 14,235 | 4,775 | 19,010 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 71,437 | 856 | 72,293 | 0 | 72,293 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 2,679 | 0 | 2,679 | 0 | 2,679 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 2,766 | (305) | 2,461 | 215 (A) | 2,676 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (25,187) | (460) | (25,647) | 1,759 (B) | (23,888) | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 51,695 | 91 | 51,785 | 1,974 | 53,759 | | |
| 12 | **NET OPERATING INCOME** | (37,460) | (91) | (37,550) | 2,801 | (34,749) | | |
| 13 | **RATE BASE** | 41,802 | (2) | 41,800 | | 41,800 | | A-2(S) |
| 14 | **RATE OF RETURN** | (89.61%) | | (89.83%) | | (83.13%) | | 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 / Putnam / Beecher's Point
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 | 14,235 | 0 | 14,235 | 71,364 | 85,599 | 501.33% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 14,235 | 0 | 14,235 | 71,364 | 85,599 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 71,437 | 856 | 72,293 | 0 | 72,293 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 2,679 | 0 | 2,679 | 0 | 2,679 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 2,766 | (305) | 2,461 | 3,211 (A) | 5,672 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (25,187) | (460) | (25,647) | 26,290 (B) | 643 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 51,695 | 91 | 51,785 | 29,501 | 81,286 | | |
| 12 | **NET OPERATING INCOME** | (37,460) | (91) | (37,550) | 41,863 | 4,313 | | |
| 13 | **RATE BASE** | 41,802 | (2) | 41,800 | | 41,800 | | A-2(S) |
| 14 | **RATE OF RETURN** | (89.61%) | | (89.83%) | | 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.

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Note: May not cross foot due to rounding.

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

Company: SSU / Putnam / Beecher's Point
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% | (220.91%) | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | (83.13%) | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 41,800 | 41,800 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 4,313 | (34,749) | | |
| 7 | Adjusted Income Under Present Rates | (37,550) | (37,550) | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 41,863 | 2,801 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 68,153 | 4,560 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 71,364 | 4,775 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 68,153 | 4,560 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 26,290 | 1,759 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 3,211 | 215 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 41,863 | 2,801 | | 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 / Putnam / Beecher's Point
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 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 | 45 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 32 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 179 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 600 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 856 | |
| 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. | 50 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (355) | |
| 43 | | | |
| 44 | | (305) | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (460) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (460) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | 91 | |
| 53 | | | |



Note: May not cross foot due to rounding.

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

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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)

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | | 1996 Revenues (Present) | | |
| Line No. | Account No. and Description | Per Books | Adjustments | 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 | 4,085 | 0 | 4,085 |
| 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 | 10,150 | 0 | 10,150 |
| 13 | Subtotal Sewer Sales | 14,235 | 0 | 14,235 |
| 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** | 14,235 | 0 | 14,235 |
| 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** | 14,235 | 0 | 14,235 |



Note: May not cross foot due to rounding.

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

Company: SSU / Putnam / Beecher's Point
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 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. | (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 | 12,593 | 622 | 13,215 | 11,995 | 572 | 12,567 | 165 | 17 | 182 | 433 | 34 | 466 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 3,147 | 6 | 3,152 | 2,998 | 0 | 2,998 | 41 | 2 | 43 | 108 | 3 | 111 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 45,062 | 0 | 45,062 | 45,062 | 0 | 45,062 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 1,608 | 1 | 1,609 | 1,600 | 0 | 1,600 | 1 | 0 | 1 | 7 | 1 | 8 |
| 7 | 716 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 408 | 0 | 408 | 408 | 0 | 408 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 4,394 | 5 | 4,399 | 4,365 | 0 | 4,365 | 9 | 1 | 10 | 20 | 4 | 24 |
| 10 | 731 Contractual Services - Eng. | 3 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 3 |
| 11 | 732 Contractual Services - Acct. | 18 | 0 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 0 | 18 |
| 12 | 733 Contractual Services - Legal | 11 | 0 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | 0 | 11 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 3,501 | 191 | 3,692 | 3,474 | 178 | 3,652 | 0 | 0 | 0 | 27 | 13 | 40 |
| 15 | 741 Rental of Real Building/Real Property | 16 | 2 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 2 | 18 |
| 16 | 742 Rental of Equipment | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 17 | 750 Transportation Expense | 113 | 1 | 114 | 99 | 0 | 99 | 6 | 1 | 7 | 8 | 0 | 8 |
| 18 | 756 Insurance - Vehicle | 12 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 12 |
| 19 | 757 Insurance - General Liability | 25 | 5 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 25 | 5 | 30 |
| 20 | 758 Insurance - Workman's Comp | 215 | 0 | 216 | 205 | 0 | 205 | 3 | 0 | 3 | 7 | 0 | 7 |
| 21 | 759 Insurance - Other | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| 22 | 760 Advertising Expense | 3 | 2 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 | 5 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 73 | 0 | 73 | 0 | 0 | 0 | 0 | 0 | 0 | 73 | 0 | 73 |
| 24 | 767 Reg. Comm. Exp. - Other | 6 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 6 |
| 25 | 770 Bad Debt Expense | 22 | 2 | 24 | 0 | 0 | 0 | 22 | 2 | 24 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 206 | 17 | 223 | 30 | 0 | 30 | 54 | 3 | 57 | 122 | 14 | 136 |
| 27 | TOTAL SEWER O & M EXPENSES | 71,437 | 856 | 72,293 | 70,235 | 750 | 70,985 | 300 | 27 | 327 | 901 | 80 | 981 |

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 / Putnam / Beecher's Point
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 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 | 1,026 | 925 | 1,081 | 1,044 | 1,077 | 1,043 | 1,079 | 1,077 | 1,043 | 1,078 | 1,043 | 1,077 | 12,593 | 622 | 13,215 |
| 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) | 256 | 231 | 270 | 261 | 269 | 261 | 270 | 269 | 261 | 269 | 261 | 269 | 3,147 | 6 | 3,152 |
| 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 | 357 | 357 | 357 | 357 | 10,552 | 10,552 | 10,552 | 10,552 | 357 | 357 | 357 | 357 | 45,062 | 0 | 45,062 |
| 6 | 715.1-.8 Purchased Power | 149 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 1,608 | 1 | 1,609 |
| 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 | 102 | 0 | 0 | 102 | 0 | 0 | 102 | 0 | 0 | 102 | 0 | 0 | 408 | 0 | 408 |
| 9 | 720.1-.8 Materials & Supplies | 186 | 952 | 55 | 310 | 899 | 412 | 4 | 717 | 542 | 310 | 4 | 4 | 4,394 | 5 | 4,399 |
| 10 | 731.1-.8 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 3 |
| 11 | 732.1-.8 Contractual Services - Acct. | 1 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 18 | 0 | 18 |
| 12 | 733.1-.8 Contractual Services - Legal | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 | 0 | 11 |
| 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 | 258 | 258 | 666 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 3,501 | 191 | 3,692 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 | 2 | 18 |
| 16 | 742.1-.8 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 17 | 750.1-.8 Transportation Expense | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 113 | 1 | 114 |
| 18 | 756.1-.8 Insurance - Vehicle | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 0 | 12 |
| 19 | 757.1-.8 Insurance - General Liability | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | 5 | 30 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 18 | 16 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 215 | 0 | 216 |
| 21 | 759.1-.8 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| 22 | 760.1-.8 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 | 5 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 73 | 0 | 73 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 6 |
| 25 | 770.1-.8 Bad Debt Expense | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 | 2 | 24 |
| 26 | 775.1-.8 Miscellaneous Expenses | 18 | 16 | 18 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 206 | 17 | 223 |
| 27 | TOTAL SEWER O & M EXPENSES | 2,394 | 2,912 | 2,625 | 2,525 | 13,248 | 12,717 | 12,458 | 13,068 | 2,653 | 2,568 | 2,114 | 2,159 | 71,437 | 856 | 72,293 |

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 / Putnam / Beecher's Point
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 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 | 977 | 879 | 1,030 | 993 | 1,027 | 993 | 1,028 | 1,027 | 993 | 1,027 | 994 | 1,028 | 11,995 | 572 | 12,567 |
| 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) | 244 | 220 | 257 | 248 | 257 | 248 | 257 | 257 | 248 | 257 | 248 | 257 | 2,998 | 0 | 2,998 |
| 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 | 357 | 357 | 357 | 357 | 10,552 | 10,552 | 10,552 | 10,552 | 357 | 357 | 357 | 357 | 45,062 | 0 | 45,062 |
| 6 | 715.1-.6 Purchased Power | 148 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 1,600 | 0 | 1,600 |
| 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 | 102 | 0 | 0 | 102 | 0 | 0 | 102 | 0 | 0 | 102 | 0 | 0 | 408 | 0 | 408 |
| 9 | 720.1-.6 Materials & Supplies | 183 | 950 | 53 | 307 | 897 | 409 | 2 | 715 | 540 | 307 | 1 | 1 | 4,365 | 0 | 4,365 |
| 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 | 256 | 255 | 664 | 255 | 255 | 255 | 256 | 255 | 255 | 255 | 255 | 255 | 3,474 | 178 | 3,652 |
| 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 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 99 | 0 | 99 |
| 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) | 17 | 15 | 18 | 17 | 18 | 17 | 18 | 18 | 17 | 18 | 17 | 18 | 205 | 0 | 205 |
| 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 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 30 | 0 | 30 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 2,295 | 2,818 | 2,522 | 2,422 | 13,147 | 12,617 | 12,358 | 12,965 | 2,553 | 2,466 | 2,018 | 2,058 | 70,235 | 750 | 70,985 |

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 / Putnam / Beecher's Point
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 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 | 14 | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 165 | 17 | 182 |
| 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) | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 41 | 2 | 43 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 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 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 1 | 10 |
| 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 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 6 | 1 | 7 |
| 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) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 3 |
| 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 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 | 2 | 24 |
| 26 | 775.7 | Miscellaneous Expenses | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 54 | 3 | 57 |
| 27 | TOTAL SEWER ALLOCATED CUST ACCTS EXP. | | 25 | 23 | 25 | 25 | 25 | 25 | 26 | 25 | 25 | 26 | 25 | 25 | 300 | 27 | 327 |

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 / Putnam / Beecher's Point
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 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 | 36 | 34 | 37 | 37 | 36 | 36 | 36 | 36 | 36 | 37 | 35 | 36 | 433 | 34 | 466 |
| 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) | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 108 | 3 | 111 |
| 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 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 1 | 8 |
| 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 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 | 4 | 24 |
| 10 | 731.8 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 3 |
| 11 | 732.8 | Contractual Services - Acct. | 1 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 15 | 0 | 15 |
| 12 | 733.8 | Contractual Services - Legal | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 | 0 | 11 |
| 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 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 27 | 13 | 40 |
| 15 | 741.8 | Rental of Real Building/Real Property | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 | 2 | 18 |
| 16 | 742.8 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 17 | 750.8 | Transportation Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 0 | 8 |
| 18 | 756.8 | Insurance - Vehicle | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 0 | 12 |
| 19 | 757.8 | Insurance - General Liability | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | 5 | 30 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 0 | 7 |
| 21 | 759.8 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| 22 | 760.8 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 | 5 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 73 | 0 | 73 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 6 |
| 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 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 122 | 14 | 136 |
| 27 | TOTAL SEWER ALLOCATED A & G EXPENSES | | 74 | 71 | 77 | 77 | 76 | 75 | 76 | 76 | 75 | 76 | 74 | 75 | 901 | 80 | 981 |

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 / Putnam / Beecher's Point
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 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 | 11,953 | 702 | (62) | 12,593 | 0 | 15 | 8 | 0 | 0 | 600 | 622 | 13,215 |
| 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) | 2,968 | 179 | 0 | 3,147 | 0 | 4 | 2 | 0 | 0 | 0 | 6 | 3,152 |
| 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 | 44,200 | 862 | 0 | 45,062 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45,062 |
| 6 | 715.1-.8 | Purchased Power | 1,609 | 0 | (1) | 1,608 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 1,609 |
| 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 | 400 | 8 | 0 | 408 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 408 |
| 9 | 720.1-.8 | Materials & Supplies | 4,313 | 84 | (3) | 4,394 | 0 | 2 | 2 | 1 | 0 | 0 | 5 | 4,399 |
| 10 | 731.1-.8 | Contractual Services - Eng. | 4 | 0 | (0) | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 11 | 732.1-.8 | Contractual Services - Acct. | 19 | 0 | (2) | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 12 | 733.1-.8 | Contractual Services - Legal | 11 | 0 | (1) | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 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 | 3,437 | 67 | (3) | 3,501 | 0 | 5 | 8 | 178 | 0 | 0 | 191 | 3,692 |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 17 | 0 | (2) | 16 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 18 |
| 16 | 742.1-.8 | Rental of Equipment | 1 | 0 | (0) | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 17 | 750.1-.8 | Transportation Expense | 112 | 2 | (1) | 113 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 114 |
| 18 | 756.1-.8 | Insurance - Vehicle | 13 | 0 | (1) | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 19 | 757.1-.8 | Insurance - General Liability | 27 | 1 | (3) | 25 | 0 | 5 | 0 | 0 | 0 | 0 | 5 | 30 |
| 20 | 758.1-.8 | Insurance - Workman's Comp (2) | 214 | 1 | 0 | 215 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 216 |
| 21 | 759.1-.8 | Insurance - Other | 3 | 0 | (0) | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 22 | 760.1-.8 | Advertising Expense | 3 | 0 | (0) | 3 | 0 | 0 | 2 | 0 | 0 | 0 | 2 | 5 |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 48 | 0 | 25 | 73 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 73 |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 7 | 0 | (1) | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 25 | 770.1-.8 | Bad Debt Expense | 23 | 0 | (2) | 22 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 24 |
| 26 | 775.1-.8 | Miscellaneous Expenses | 220 | 4 | (18) | 206 | 0 | 8 | 9 | 0 | 0 | 0 | 17 | 223 |
| 27 | | TOTAL SEWER O & M EXPENSES | 69,601 | 1,911 | (76) | 71,437 | 0 | 45 | 32 | 179 | 0 | 600 | 856 | 72,293 |

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 / Putnam / Beecher's Point
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 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 | 11,330 | 665 | (0) | 11,995 | 0 | 0 | 0 | 0 | 0 | 572 | 572 | 12,567 |
| 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) | 2,814 | 184 | 0 | 2,998 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,998 |
| 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 | 44,200 | 862 | 0 | 45,062 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45,062 |
| 6 | 715.1-.6 | Purchased Power | 1,600 | 0 | 0 | 1,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,600 |
| 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 | 400 | 8 | 0 | 408 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 408 |
| 9 | 720.1-.6 | Materials & Supplies | 4,282 | 83 | (0) | 4,365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,365 |
| 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 | 3,407 | 66 | (0) | 3,474 | 0 | 0 | 0 | 178 | 0 | 0 | 178 | 3,652 |
| 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 | 97 | 2 | 0 | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 99 |
| 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) | 203 | 2 | 0 | 205 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 205 |
| 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 | 29 | 1 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | | 68,362 | 1,874 | (0) | 70,235 | 0 | 0 | 0 | 178 | 0 | 572 | 750 | 70,985 |

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 / Putnam / Beecher's Point
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 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 | 172 | 10 | (17) | 165 | 0 | 9 | 0 | 0 | 0 | 8 | 17 | 182 |
| 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) | 43 | (1) | 0 | 41 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 43 |
| 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 | 0 | (0) | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 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 | 9 | 0 | (1) | 9 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 10 |
| 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 | 7 | 0 | (1) | 6 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 7 |
| 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) | 3 | (0) | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 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 | 23 | 0 | (2) | 22 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 24 |
| 26 | 775.7 | Miscellaneous Expenses | 59 | 1 | (6) | 54 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 57 |
| 27 | TOTAL SEWER O & M EXPENSES | | 316 | 10 | (27) | 300 | 0 | 19 | 0 | 0 | 0 | 8 | 27 | 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Putnam / Beecher's Point
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 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 | 451 | 26 | (45) | 433 | 0 | 5 | 8 | 0 | 0 | 21 | 34 | 468 |
| 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) | 112 | (4) | 0 | 108 | 0 | 1 | 2 | 0 | 0 | 0 | 3 | 111 |
| 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 | 8 | 0 | (1) | 7 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 8 |
| 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 | 21 | 0 | (2) | 20 | 0 | 1 | 2 | 1 | 0 | 0 | 4 | 24 |
| 10 | 731.8 | Contractual Services - Eng. | 4 | 0 | (0) | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 11 | 732.8 | Contractual Services - Acct. | 19 | 0 | (2) | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 12 | 733.8 | Contractual Services - Legal | 11 | 0 | (1) | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 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 | 30 | 1 | (3) | 27 | 0 | 5 | 8 | 0 | 0 | 0 | 13 | 40 |
| 15 | 741.8 | Rental of Real Building/Real Property | 17 | 0 | (2) | 16 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 18 |
| 16 | 742.8 | Rental of Equipment | 1 | 0 | (0) | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 17 | 750.8 | Transportation Expense | 8 | 0 | (1) | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 18 | 756.8 | Insurance - Vehicle | 13 | 0 | (1) | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 19 | 757.8 | Insurance - General Liability | 27 | 1 | (3) | 25 | 0 | 5 | 0 | 0 | 0 | 0 | 5 | 30 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 8 | (1) | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 21 | 759.8 | Insurance - Other | 3 | 0 | (0) | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 22 | 760.8 | Advertising Expense | 3 | 0 | (0) | 3 | 0 | 0 | 2 | 0 | 0 | 0 | 2 | 5 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 48 | 0 | 25 | 73 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 73 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 7 | 0 | (1) | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 132 | 3 | (13) | 122 | 0 | 5 | 9 | 0 | 0 | 0 | 14 | 136 |
| 27 | | TOTAL SEWER O & M EXPENSES | 923 | 28 | (49) | 901 | 0 | 27 | 32 | 1 | 0 | 21 | 80 | 981 |

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.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 1 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 | 11,953 | 13,215 | 1,262 | 10.56% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 2,969 | 3,152 | 184 | 6.19% |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 44,200 | 45,062 | 862 | 1.95% |
| 6 | 715.1-.8 | Purchased Power | 1,609 | 1,609 | 0 | 0.01% |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 | Chemicals | 400 | 408 | 8 | 1.95% |
| 9 | 720.1-.8 | Materials & Supplies | 4,313 | 4,399 | 86 | 1.99% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 4 | 3 | (0) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 19 | 18 | (1) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 11 | 11 | (1) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 3,437 | 3,692 | 255 | 7.43% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 17 | 18 | 1 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 1 | 1 | 0 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 112 | 114 | 2 | 1.71% |
| 18 | 756.1-.8 | Insurance - Vehicle | 13 | 12 | (1) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 27 | 30 | 3 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 214 | 216 | 1 | 0.67% |
| 21 | 759.1-.8 | Insurance - Other | 3 | 2 | (0) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 3 | 5 | 2 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 48 | 73 | 25 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 6 | 6 | (1) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 23 | 24 | 1 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 220 | 223 | 3 | 1.52% |
| 27 | | TOTAL SEWER O & M EXPENSES | 69,601 | 72,293 | 2,691 | 3.87% |
| 28 | | TOTAL ( LESS ACCTS 766 & 767) | 69,547 | 72,214 | 2,667 | 3.84% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | and Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
| 1 | 701.1-.6 | Salaries & Wages - Employees | 11,330 | 12,567 | 1,237 | 10.92% |
| 2 | 703.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.6 | Employee Pensions & Benefits | 2,814 | 2,998 | 184 | 6.53% |
| 4 | 710.1-.6 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.6 | Sludge Removal | 44,200 | 45,062 | 862 | 1.95% |
| 6 | 715.1-.6 | Purchased Power | 1,600 | 1,600 | 0 | 0.00% |
| 7 | 716.1-.6 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.6 | Chemicals | 400 | 408 | 8 | 1.95% |
| 9 | 720.1-.6 | Materials & Supplies | 4,282 | 4,365 | 83 | 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 | 3,407 | 3,652 | 245 | 7.18% |
| 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 | 97 | 99 | 2 | 1.97% |
| 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 | 203 | 205 | 2 | 1.04% |
| 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 | 29 | 30 | 1 | 2.44% |
| 27 | TOTAL SEWER O & M EXPENSES | | 68,362 | 70,985 | 2,623 | 3.84% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 68,362 | 70,985 | 2,623 | 3.84% |

NOTE: See Volume II for variance explanations.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 172 | 182 | 10 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 43 | 43 | 1 | 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 | 1 | 1 | (0) | (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 | 9 | 10 | 0 | 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 | 7 | 7 | 0 | 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 | 3 | 3 | (0) | (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 | 23 | 24 | 1 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 59 | 57 | (1) | (2.30%) |
| 27 | TOTAL SEWER O & M EXPENSES | | 316 | 327 | 10 | 3.28% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 316 | 327 | 10 | 3.28% |

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 451 | 466 | 15 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 112 | 111 | (1) | (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 | 8 | 8 | 0 | 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 | 21 | 24 | 3 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 4 | 3 | (0) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 19 | 18 | (1) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 11 | 11 | (1) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 30 | 40 | 11 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 17 | 18 | 1 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 1 | 1 | 0 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 8 | 8 | (0) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 13 | 12 | (1) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 27 | 30 | 3 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 8 | 7 | (1) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | 3 | 2 | (0) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 3 | 5 | 2 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 48 | 73 | 25 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 6 | 6 | (1) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 132 | 136 | 4 | 3.00% |
| 27 | TOTAL SEWER O & M EXPENSES | | 923 | 981 | 58 | 6.29% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 868 | 902 | 34 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

Company: SSU / Putnam / Beecher's Point
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 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 / Putnam / Beecher's Point
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 [ ]

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 | $180 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gengnon | $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 | 14 |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 87 |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 9 |
| 54 | | | 854,174 | 109 |
| 55 | Current Rate Case Expense | | | |
| 56 | Consolidated Rate Case | | 995,152 | 127 |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 55 |
| 58 | | | 1,427,241 | 182 |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 292 |
| 60 | Annual Amortization | | $570,354 | $73 |
| 61 | | | | |
| 62 | Method of Allocation Between Systems: | | | |
| 63 | Average Number of Customers | | 125,152 | 16 |
| 64 | % of Total | | 100.000000% | 0.012784% |

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

## ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Putnam / Beecher's Point
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 [ ]

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 / Putnam / Beecher's Point
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 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 / Putnam / Beecher's Point
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 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 / Putnam / Beecher's Point
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 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 | 170 | 40 | 2.50% | 4 | 0 | 4 | 0.00% | 0 | 4 |
| 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 | 100 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 1 | 32 | 3.13% | 0 | 0 | 0 | 26.60% | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 22,554 | 30 | 3.33% | 751 | 0 | 751 | 26.60% | 200 | 551 |
| 9 | 361.2 Collection Sewers - Gravity | 12,600 | 45 | 2.22% | 280 | 0 | 280 | 26.60% | 74 | 206 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 2,157 | 38 | 2.63% | 57 | 0 | 57 | 0.00% | 0 | 57 |
| 12 | 364.2 Flow Measuring Devices | 4,167 | 5 | 20.00% | 833 | 0 | 833 | 0.00% | 0 | 833 |
| 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 | 3,781 | 32 | 3.13% | 118 | 0 | 118 | 26.60% | 31 | 87 |
| 18 | 370.3 Receiving Wells | 0 | 30 | 3.33% | 0 | 0 | 0 | 26.60% | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 8,263 | 18 | 5.56% | 459 | 0 | 459 | 26.60% | 122 | 337 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 18 | 5.56% | 0 | 0 | 0 | 26.60% | 0 | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 4,414 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 20,578 | 32 | 3.13% | 644 | 0 | 644 | 45.38% | 292 | 352 |
| 24 | 380.4 Treatment & Disposal | 18,462 | 18 | 5.56% | 1,026 | 0 | 1,026 | 45.38% | 466 | 560 |
| 25 | 381.4 Plant Sewers | 0 | 35 | 2.86% | 0 | 0 | 0 | 45.38% | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 4 | 30 | 3.33% | 0 | 0 | 0 | 45.38% | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 18 | 5.56% | 0 | 0 | 0 | 45.38% | 0 | 0 |
| 28 | GENERAL PLANT | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 46 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 466 | 40 | 2.50% | 12 | 0 | 12 | 0.00% | 0 | 12 |
| 31 | 390.5 Office Furniture & Equipment | 288 | 15 | 6.67% | 19 | 0 | 19 | 0.00% | 0 | 19 |
| 32 | 390.51 Computer Equipment | 767 | 6 | 16.67% | 128 | 0 | 128 | 0.00% | 0 | 128 |
| 33 | 391.5 Transportation Equipment | 442 | 6 | 16.67% | 74 | 0 | 74 | 0.00% | 0 | 74 |
| 34 | 392.5 Stores Equipment | 4 | 18 | 5.56% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 161 | 16 | 6.25% | 10 | 0 | 10 | 0.00% | 0 | 10 |
| 36 | 394.5 Laboratory Equipment | 146 | 15 | 6.67% | 10 | 0 | 10 | 0.00% | 0 | 10 |
| 37 | 395.5 Power Operated Equipment | 184 | 12 | 8.33% | 15 | 0 | 15 | 0.00% | 0 | 15 |
| 38 | 396.5 Communication Equipment | 83 | 10 | 10.00% | 8 | 0 | 8 | 0.00% | 0 | 8 |
| 39 | 397.5 Miscellaneous Equipment | 37 | 15 | 6.67% | 3 | 0 | 3 | 0.00% | 0 | 3 |
| 40 | 398.5 Other Tangible Plant | 71 | 10 | 10.00% | 7 | 0 | 7 | 0.00% | 0 | 7 |
| 41 | INTANGIBLE PLANT | 170 | | 2.35% | 4 | 0 | 4 | 0.00% | 0 | 4 |
| 42 | COLLECTION PLANT | 41,578 | | 4.62% | 1,921 | 0 | 1,921 | 14.26% | 274 | 1,647 |
| 43 | SYSTEM PUMPING PLANT | 12,044 | | 4.79% | 577 | 0 | 577 | 26.52% | 153 | 424 |
| 44 | TREATMENT AND DISPOSAL PLANT | 43,458 | | 3.84% | 1,670 | 0 | 1,670 | 45.39% | 758 | 912 |
| 45 | GENERAL PLANT | 2,694 | | 10.62% | 286 | 0 | 286 | 0.00% | 0 | 286 |
| 46 | TOTAL DEPRECIATION EXPENSE | 99,943 | | 4.46% | 4,458 | 0 | 4,458 | 26.58% | 1,185 | 3,273 |
| 47 | LESS: AMORTIZATION OF CIAC | | | | (594) | 0 | (594) | | 0 | (594) |
| 48 | NET DEPRECIATION EXPENSE - SEWER | | | | 3,864 | 0 | 3,864 | | 1,185 | 2,679 |

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 / Putnam / Beecher's Point
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 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

| | (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 | 352 | 5.79% | 20 | 0 | 20 | 0.00% | 0 | 20 |
| 2 | Line/Main Extension Fees | 16,831 | 3.41% | 574 | 0 | 574 | 0.00% | 0 | 574 |
| 3 | Contributed Lines | 0 | 3.41% | 0 | 0 | 0 | 14.26% | 0 | 0 |
| 4 | Contributed Property Other Than Lines | 0 | 4.50% | 0 | 0 | 0 | 26.52% | 0 | 0 |
| 5 | Service Installation Fees | 0 | 2.64% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 6 | **TOTAL SEWER CIAC AMORT. EXPENSE** | 17,183 | | 594 | 0 | 594 | | 0 | 594 |

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 / Putnam / Beecher's Point
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 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 | 4,167 | 833 | 19.99% |
| 3 | 365.2 Flow Measuring Installation | 0 | 0 | 0.00% |
| 4 | 354.4 Structures & Improvements | 20,578 | 644 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 18,462 | 1,026 | 5.56% |
| 6 | 381.4 Plant Sewers | 0 | 0 | 0.00% |
| 7 | 382.4 Outfall Sewer Lines | 4 | 0 | 0.00% |
| 8 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0.00% |
| 9 | **COMPOSITE RATE** | 43,210 | 2,503 | 5.79% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 1 | 0 | 0.00% |
| 12 | 360.2 Collection Sewers - Force | 22,554 | 751 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 12,600 | 280 | 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 | 3,781 | 118 | 3.12% |
| 17 | 370.3 Receiving Wells | 0 | 0 | 0.00% |
| 18 | 371.3 Pumping Equipment | 8,263 | 459 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0.00% |
| 20 | **COMPOSITE RATE** | 47,198 | 1,608 | 3.41% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 2,157 | 57 | 2.64% |
| 23 | **COMPOSITE RATE** | 2,157 | 57 | 2.64% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 43,210 | 2,503 | 5.79% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 47,198 | 1,608 | 3.41% |
| 27 | Service Installation Fees (Line 23) | 2,157 | 57 | 2.64% |
| 28 | **COMPOSITE RATE** | 92,565 | 4,168 | 4.50% |

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 / Putnam / Beecher's Point
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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%)** | 641 | 0 | 641 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 1,007 | 50 | 1,057 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 1,007 | 50 | 1,057 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 1,118 | 0 | 1,118 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 1,118 | 0 | 1,118 | | |
| 10 | Non-used & Useful Percent | | | 31.74% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | (355) | (355) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 1,118 | (355) | 763 | | |
| 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)** | 2,766 | (305) | 2,461 | | 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 / Putnam / Beecher's Point**
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 [ ] Non FPSC [ ]

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 | 14,235 | 0 | 14,235 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 71,437 | 856 | 72,293 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 2,679 | 0 | 2,679 | B-14(S) |
| 6 | Amortization | 0 | 0 | 0 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 2,766 | 335 | 3,102 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 76,882 | 1,191 | 78,073 | |
| 9 | **PRE-TAX OPERATING INCOME** | (62,647) | (1,191) | (63,838) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (62,647) | (1,191) | (63,838) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 41,802 | (2) | 41,800 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 2,211 | 0 | 2,211 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (64,858) | (1,191) | (66,049) | |
| 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) | (25,019) | (460) | (25,479) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 147 | 0 | 147 | C-1(S) |
| 22 | Investment Tax Credit | 21 | 0 | 21 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (25,187) | (460) | (25,647) | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

**Company: SSU / Putnam / Beecher's Point**
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 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 (%) | 26.58% | 0.00% | 26.58% | 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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 5,418,671 | 0 | 5,418,671 | A-6 (S) |
| 2 | Utility Land & Land Rights | 33,549 | 0 | 33,549 | A-6 (S) |
| 3 | Non-Used and Useful | (1,073,438) | 0 | (1,073,438) | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | — |
| 5 | Accumulated Depreciation | (1,827,061) | 247,282 | (1,579,779) | A-10 (S) |
| 6 | CIAC | (3,813,225) | 0 | (3,813,225) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 1,222,060 | 0 | 1,222,060 | 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 | (2,488) | 0 | (2,488) | Vol. II |
| 13 | Deferred Taxes | (60,822) | 0 | (60,822) | C-7 (S) |
| 14 | Working Capital Allowance | 14,414 | 0 | 14,414 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | (88,340) | 247,282 | 158,942 | |



Note: May not cross foot due to rounding.

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

**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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. N/A | 0 | 0 | |
| 31 | | | | |
| 32 | 2. N/A | 0 | 0 | |
| 33 | | | | |
| 34 | 3. Accum Depreciation reduction related to NU&U Mains | 247,282 | 247,282 | |
| 35 | | 247,282 | 247,282 | |
| 36 | **F. CIAC:** | | | A-12 (S) |
| 37 | 1. | 0 | 0 | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | | | |
| 41 | | | | |
| 42 | | 0 | 0 | |
| 43 | | | | |
| 44 | **SUBTOTAL** | 247,282 | 247,282 | |

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Note: May not cross foot due to rounding.

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

**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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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** | 247,282 | 247,282 | |

6/27/95 2:08 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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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 | | 4,603,911 |
| 10 | Utility Adjustment to ordered balance (1) | | 11,386 |
| 11 | 1992 Additions | | 1,503 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 1,503 |
| 15 | 12/31/92 Balance | | 4,816,800 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 251,263 |
| 19 | 1993 Retirements | | 500 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 22,494 |
| 21 | 1993 Net Additions | | 273,257 |
| 22 | 12/31/93 Balance | | 5,090,057 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 231,128 |
| 26 | 1994 Retirements | | 2,783 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 228,344 |
| 29 | 12/31/94 Balance | | 5,318,401 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (401) |
| 32 | 1995 Additions | | 125,445 |
| 33 | 1995 Retirements | | 25,951 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 99,494 |
| 36 | 12/31/95 Balance | | 5,417,494 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (3,742) |
| 39 | 1996 Additions | | 80,754 |
| 40 | 1996 Retirements | | 8,842 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 71,912 |
| 43 | 12/31/96 Balance | | 5,485,665 |

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

6/14/95 5:29 PM A04S2.XLS

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 5,265 | 0 | 0 | 0 | 5,265 | 0 | 5,265 | 5,265 | 0 | 5,265 |
| 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 | 32,601 | 0 | 0 | 0 | 32,601 | 0 | 32,601 | 32,601 | 0 | 32,601 |
| 7 | 354.2 Structures & Improvements | 85,636 | 0 | 0 | 0 | 85,636 | 0 | 85,636 | 85,636 | 0 | 85,636 |
| 8 | 360.2 Collection Sewers - Force | 280,371 | 0 | 0 | 0 | 280,371 | 0 | 280,371 | 280,371 | 0 | 280,371 |
| 9 | 361.2 Collection Sewers - Gravity | 4,271,809 | 35,700 | 0 | 35,700 | 4,307,509 | 0 | 4,307,509 | 4,291,032 | 0 | 4,291,032 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 11,292 | 0 | 0 | 0 | 11,292 | 0 | 11,292 | 11,292 | 0 | 11,292 |
| 12 | 364.2 Flow Measuring Devices | 6,079 | 0 | 0 | 0 | 6,079 | 0 | 6,079 | 6,079 | 0 | 6,079 |
| 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 | 7,459 | 0 | 0 | 0 | 7,459 | 0 | 7,459 | 7,459 | 0 | 7,459 |
| 18 | 370.3 Receiving Wells | (0) | 0 | 0 | 0 | (0) | 0 | (0) | (0) | 0 | (0) |
| 19 | 371.3 Pumping Equipment | 125,602 | 39,984 | (8,800) | 31,184 | 156,786 | 0 | 156,786 | 141,800 | 0 | 141,800 |
| 20 | 389.3 Other Plant & Misc. Equipment | 7,278 | 0 | 0 | 0 | 7,278 | 0 | 7,278 | 7,278 | 0 | 7,278 |
| 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 | 4,115 | 0 | 0 | 0 | 4,115 | 0 | 4,115 | 4,115 | 0 | 4,115 |
| 24 | 380.4 Treatment & Disposal | 514,470 | 0 | 0 | 0 | 514,470 | 0 | 514,470 | 514,470 | 0 | 514,470 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 3,200 | 0 | 0 | 0 | 3,200 | 0 | 3,200 | 3,200 | 0 | 3,200 |
| 27 | 389.4 Other Plant & Misc. Equipment | 5,724 | 0 | 0 | 0 | 5,724 | 0 | 5,724 | 5,724 | 0 | 5,724 |
| 28 | GENERAL PLANT | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 948 | 0 | 0 | 0 | 948 | 0 | 948 | 948 | 0 | 948 |
| 30 | 354.5 Structures & Improvements | 9,642 | 82 | (42) | 39 | 9,681 | 0 | 9,681 | 9,669 | 0 | 9,669 |
| 31 | 390.5 Office Furniture & Equipment | 5,975 | 0 | 0 | 0 | 5,975 | 0 | 5,975 | 5,975 | 0 | 5,975 |
| 32 | 390.51 Computer Equipment | 14,078 | 3,020 | 0 | 3,020 | 17,097 | 0 | 17,097 | 15,905 | 0 | 15,905 |
| 33 | 391.5 Transportation Equipment | 8,930 | 406 | 0 | 406 | 9,336 | 0 | 9,336 | 9,176 | 0 | 9,176 |
| 34 | 392.5 Stores Equipment | 86 | 0 | 0 | 0 | 86 | 0 | 86 | 86 | 0 | 86 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 3,256 | 122 | 0 | 122 | 3,379 | 0 | 3,379 | 3,330 | 0 | 3,330 |
| 36 | 394.5 Laboratory Equipment | 2,962 | 96 | 0 | 96 | 3,058 | 0 | 3,058 | 3,020 | 0 | 3,020 |
| 37 | 395.5 Power Operated Equipment | 3,000 | 1,345 | 0 | 1,345 | 4,345 | 0 | 4,345 | 3,814 | 0 | 3,814 |
| 38 | 396.5 Communication Equipment | 1,731 | 0 | 0 | 0 | 1,731 | 0 | 1,731 | 1,731 | 0 | 1,731 |
| 39 | 397.5 Miscellaneous Equipment | 778 | 0 | 0 | 0 | 778 | 0 | 778 | 778 | 0 | 778 |
| 40 | 398.5 Other Tangible Plant | 1,465 | 0 | 0 | 0 | 1,465 | 0 | 1,465 | 1,465 | 0 | 1,465 |
| 41 | INTANGIBLE PLANT | 5,265 | 0 | 0 | 0 | 5,265 | 0 | 5,265 | 5,265 | 0 | 5,265 |
| 42 | COLLECTION PLANT | 4,687,788 | 35,700 | 0 | 35,700 | 4,723,488 | 0 | 4,723,488 | 4,707,011 | 0 | 4,707,011 |
| 43 | SYSTEM PUMPING PLANT | 140,339 | 39,984 | (8,800) | 31,184 | 171,523 | 0 | 171,523 | 156,536 | 0 | 156,536 |
| 44 | TREATMENT AND DISPOSAL PLANT | 527,510 | 0 | 0 | 0 | 527,510 | 0 | 527,510 | 527,510 | 0 | 527,510 |
| 45 | GENERAL PLANT | 52,852 | 5,070 | (42) | 5,028 | 57,879 | 0 | 57,879 | 55,898 | 0 | 55,898 |
| 46 | TOTAL PLANT IN SERVICE | 5,413,793 | 80,754 | (8,842) | 71,912 | 5,485,665 | 0 | 5,485,665 | 5,452,220 | 0 | 5,452,220 |
| 47 | LAND & LAND RIGHTS | 33,549 | 0 | 0 | 0 | 33,549 | 0 | 33,549 | 33,549 | 0 | 33,549 |
| 48 | TOTAL PIS LESS LAND | 5,380,203 | 80,754 | (8,842) | 71,912 | 5,452,115 | 0 | 5,452,115 | 5,418,671 | 0 | 5,418,671 |



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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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-8 (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 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 0 | 5,265 |
| 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 | 32,601 | 32,601 | 32,601 | 32,601 | 32,601 | 32,601 | 32,601 | 32,601 | 32,601 | 32,601 | 32,601 | 32,601 | 32,601 | 0 | 32,601 |
| 7 | 354.2 Structures & Improvements | 85,636 | 85,636 | 85,636 | 85,636 | 85,636 | 85,636 | 85,636 | 85,636 | 85,636 | 85,636 | 85,636 | 85,636 | 85,636 | 0 | 85,636 |
| 8 | 360.2 Collection Sewers - Force | 280,371 | 280,371 | 280,371 | 280,371 | 280,371 | 280,371 | 280,371 | 280,371 | 280,371 | 280,371 | 280,371 | 280,371 | 280,371 | 0 | 280,371 |
| 9 | 361.2 Collection Sewers - Gravity | 4,271,809 | 4,271,809 | 4,271,809 | 4,271,809 | 4,271,809 | 4,271,809 | 4,307,509 | 4,307,509 | 4,307,509 | 4,307,509 | 4,307,509 | 4,307,509 | 4,307,509 | 35,700 | 4,291,032 |
| 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 | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 0 | 11,292 |
| 12 | 364.2 Flow Measuring Devices | 6,079 | 6,079 | 6,079 | 6,079 | 6,079 | 6,079 | 6,079 | 6,079 | 6,079 | 6,079 | 6,079 | 6,079 | 6,079 | 0 | 6,079 |
| 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 | 7,459 | 7,459 | 7,459 | 7,459 | 7,459 | 7,459 | 7,459 | 7,459 | 7,459 | 7,459 | 7,459 | 7,459 | 7,459 | 0 | 7,459 |
| 18 | 370.3 Receiving Wells | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | 0 | (0) |
| 19 | 371.3 Pumping Equipment | 125,602 | 125,602 | 125,602 | 134,282 | 134,282 | 134,282 | 134,282 | 145,534 | 156,786 | 156,786 | 156,786 | 156,786 | 156,786 | 31,184 | 141,800 |
| 20 | 389.3 Other Plant & Misc. Equipment | 7,278 | 7,278 | 7,278 | 7,278 | 7,278 | 7,278 | 7,278 | 7,278 | 7,278 | 7,278 | 7,278 | 7,278 | 7,278 | 0 | 7,278 |
| 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 | 4,115 | 4,115 | 4,115 | 4,115 | 4,115 | 4,115 | 4,115 | 4,115 | 4,115 | 4,115 | 4,115 | 4,115 | 4,115 | 0 | 4,115 |
| 24 | 380.4 Treatment & Disposal | 514,470 | 514,470 | 514,470 | 514,470 | 514,470 | 514,470 | 514,470 | 514,470 | 514,470 | 514,470 | 514,470 | 514,470 | 514,470 | 0 | 514,470 |
| 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 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 0 | 3,200 |
| 27 | 389.4 Other Plant & Misc. Equipment | 5,724 | 5,724 | 5,724 | 5,724 | 5,724 | 5,724 | 5,724 | 5,724 | 5,724 | 5,724 | 5,724 | 5,724 | 5,724 | 0 | 5,724 |
| 28 | GENERAL PLANT | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 948 | 948 | 948 | 948 | 948 | 948 | 948 | 948 | 948 | 948 | 948 | 948 | 948 | 0 | 948 |
| 30 | 354.5 Structures & Improvements | 9,642 | 9,674 | 9,677 | 9,684 | 9,685 | 9,686 | 9,652 | 9,653 | 9,654 | 9,661 | 9,668 | 9,675 | 9,681 | 39 | 9,669 |
| 31 | 390.5 Office Furniture & Equipment | 5,975 | 5,975 | 5,975 | 5,975 | 5,975 | 5,975 | 5,975 | 5,975 | 5,975 | 5,975 | 5,975 | 5,975 | 5,975 | 0 | 5,975 |
| 32 | 390.51 Computer Equipment | 14,078 | 15,275 | 15,368 | 15,615 | 15,664 | 15,713 | 16,007 | 16,056 | 16,105 | 16,352 | 16,591 | 16,850 | 17,097 | 3,020 | 15,905 |
| 33 | 391.5 Transportation Equipment | 8,930 | 9,091 | 9,104 | 9,137 | 9,144 | 9,150 | 9,190 | 9,196 | 9,203 | 9,236 | 9,268 | 9,303 | 9,336 | 406 | 9,176 |
| 34 | 392.5 Stores Equipment | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 0 | 86 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 3,256 | 3,305 | 3,309 | 3,319 | 3,321 | 3,323 | 3,334 | 3,336 | 3,338 | 3,348 | 3,358 | 3,369 | 3,379 | 122 | 3,330 |
| 36 | 394.5 Laboratory Equipment | 2,962 | 3,000 | 3,003 | 3,011 | 3,012 | 3,014 | 3,023 | 3,025 | 3,026 | 3,034 | 3,042 | 3,050 | 3,058 | 98 | 3,020 |
| 37 | 395.5 Power Operated Equipment | 3,000 | 3,534 | 3,575 | 3,685 | 3,707 | 3,729 | 3,859 | 3,881 | 3,903 | 4,013 | 4,119 | 4,235 | 4,345 | 1,345 | 3,814 |
| 38 | 396.5 Communication Equipment | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 1,731 | 0 | 1,731 |
| 39 | 397.5 Miscellaneous Equipment | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 0 | 778 |
| 40 | 398.5 Other Tangible Plant | 1,465 | 1,465 | 1,465 | 1,465 | 1,465 | 1,465 | 1,465 | 1,465 | 1,465 | 1,465 | 1,465 | 1,465 | 1,465 | 0 | 1,465 |
| 41 | INTANGIBLE PLANT | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 5,265 | 0 | 5,265 |
| 42 | COLLECTION PLANT | 4,687,788 | 4,687,788 | 4,687,788 | 4,687,788 | 4,687,788 | 4,687,788 | 4,723,488 | 4,723,488 | 4,723,488 | 4,723,488 | 4,723,488 | 4,723,488 | 4,723,488 | 35,700 | 4,707,011 |
| 43 | SYSTEM PUMPING PLANT | 140,339 | 140,339 | 140,339 | 149,019 | 149,019 | 149,019 | 149,019 | 160,271 | 171,523 | 171,523 | 171,523 | 171,523 | 171,523 | 31,184 | 156,536 |
| 44 | TREATMENT AND DISPOSAL PLANT | 527,510 | 527,510 | 527,510 | 527,510 | 527,510 | 527,510 | 527,510 | 527,510 | 527,510 | 527,510 | 527,510 | 527,510 | 527,510 | 0 | 527,510 |
| 45 | GENERAL PLANT | 52,852 | 54,863 | 55,018 | 55,433 | 55,515 | 55,598 | 56,048 | 56,131 | 56,213 | 56,628 | 57,029 | 57,465 | 57,879 | 5,028 | 55,898 |
| 46 | TOTAL PLANT IN SERVICE | 5,413,753 | 5,415,764 | 5,419,019 | 5,425,014 | 5,425,097 | 5,425,179 | 5,461,329 | 5,472,864 | 5,483,998 | 5,484,413 | 5,484,814 | 5,485,230 | 5,485,865 | 71,912 | 5,452,220 |
| 47 | LAND & LAND RIGHTS | 33,549 | 33,549 | 33,549 | 33,549 | 33,549 | 33,549 | 33,549 | 33,549 | 33,549 | 33,549 | 33,549 | 33,549 | 33,549 | 0 | 33,549 |
| 48 | TOTAL PIS LESS LAND | 5,380,203 | 5,382,215 | 5,385,470 | 5,391,465 | 5,391,547 | 5,391,630 | 5,427,780 | 5,439,315 | 5,450,449 | 5,450,864 | 5,451,264 | 5,451,700 | 5,452,115 | 71,912 | 5,418,671 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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)
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 | 35,700 | 0 | 0 | 0 | 0 | 0 | 0 | 35,700 | 19,223 |
| 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 | 8,680 | 0 | 0 | 0 | 11,252 | 11,252 | 0 | 0 | 0 | 0 | 31,184 | 18,198 |
| 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 | 32 | 2 | 7 | 1 | 1 | (34) | 1 | 1 | 7 | 8 | 7 | 7 | 39 | 27 |
| 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 | 1,198 | 92 | 247 | 49 | 49 | 293 | 49 | 49 | 247 | 239 | 260 | 247 | 3,020 | 1,828 |
| 33 | 391.5 Transportation Equipment | 161 | 12 | 33 | 7 | 7 | 39 | 7 | 7 | 33 | 32 | 35 | 33 | 406 | 246 |
| 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 | 49 | 4 | 10 | 2 | 2 | 12 | 2 | 2 | 10 | 10 | 11 | 10 | 122 | 74 |
| 36 | 394.5 Laboratory Equipment | 38 | 3 | 8 | 2 | 2 | 9 | 2 | 2 | 8 | 8 | 8 | 8 | 99 | 58 |
| 37 | 395.5 Power Operated Equipment | 534 | 41 | 110 | 22 | 22 | 131 | 22 | 22 | 110 | 106 | 116 | 110 | 1,345 | 814 |
| 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 | 35,700 | 0 | 0 | 0 | 0 | 0 | 0 | 35,700 | 19,223 |
| 43 | SYSTEM PUMPING PLANT | 0 | 0 | 8,680 | 0 | 0 | 0 | 11,252 | 11,252 | 0 | 0 | 0 | 0 | 31,184 | 18,198 |
| 44 | TREATMENT AND DISPOSAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | GENERAL PLANT | 2,011 | 155 | 415 | 83 | 83 | 450 | 83 | 83 | 415 | 401 | 436 | 415 | 5,028 | 3,047 |
| 46 | TOTAL NET ADDITIONS | 2,011 | 155 | 9,095 | 83 | 83 | 36,150 | 11,335 | 11,335 | 415 | 401 | 436 | 415 | 71,912 | 38,468 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 2,011 | 155 | 9,095 | 83 | 83 | 36,150 | 11,335 | 11,335 | 415 | 401 | 436 | 415 | 71,912 | 38,468 |

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: A-8 (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 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 35,700 | 0 | 0 | 0 | 0 | 0 | 0 | 35,700 | 19,223 |
| 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 | 14,280 | 0 | 0 | 0 | 12,852 | 12,852 | 0 | 0 | 0 | 0 | 39,984 | 21,859 |
| 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 | 32 | 2 | 7 | 1 | 1 | 8 | 1 | 1 | 7 | 6 | 7 | 7 | 82 | 49 |
| 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 | 1,198 | 92 | 247 | 49 | 49 | 293 | 49 | 49 | 247 | 239 | 260 | 247 | 3,020 | 1,828 |
| 33 | 391.5 Transportation Equipment | 161 | 12 | 33 | 7 | 7 | 39 | 7 | 7 | 33 | 32 | 35 | 33 | 406 | 246 |
| 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 | 49 | 4 | 10 | 2 | 2 | 12 | 2 | 2 | 10 | 10 | 11 | 10 | 122 | 74 |
| 36 | 394.5 Laboratory Equipment | 38 | 3 | 8 | 2 | 2 | 9 | 2 | 2 | 8 | 8 | 8 | 8 | 96 | 58 |
| 37 | 395.5 Power Operated Equipment | 534 | 41 | 110 | 22 | 22 | 131 | 22 | 22 | 110 | 106 | 116 | 110 | 1,345 | 814 |
| 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 | 35,700 | 0 | 0 | 0 | 0 | 0 | 0 | 35,700 | 19,223 |
| 43 | SYSTEM PUMPING PLANT | 0 | 0 | 14,280 | 0 | 0 | 0 | 12,852 | 12,852 | 0 | 0 | 0 | 0 | 39,984 | 21,859 |
| 44 | TREATMENT AND DISPOSAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | GENERAL PLANT | 2,011 | 155 | 415 | 83 | 83 | 492 | 83 | 83 | 415 | 401 | 436 | 415 | 5,070 | 3,099 |
| 46 | TOTAL GROSS ADDITIONS | 2,011 | 155 | 14,695 | 83 | 83 | 36,192 | 12,935 | 12,935 | 415 | 401 | 436 | 415 | 80,754 | 44,151 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 2,011 | 155 | 14,695 | 83 | 83 | 36,192 | 12,935 | 12,935 | 415 | 401 | 436 | 415 | 80,754 | 44,151 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: A-8 (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 | 5,600 | 0 | 0 | 0 | 1,600 | 1,600 | 0 | 0 | 0 | 0 | 8,800 | 5,662 |
| 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 | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 42 | 23 |
| 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 | 5,600 | 0 | 0 | 0 | 1,600 | 1,600 | 0 | 0 | 0 | 0 | 8,800 | 5,662 |
| 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 | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 42 | 23 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 5,600 | 0 | 0 | 42 | 1,600 | 1,600 | 0 | 0 | 0 | 0 | 8,842 | 5,685 |
| 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 | 5,600 | 0 | 0 | 42 | 1,600 | 1,600 | 0 | 0 | 0 | 0 | 8,842 | 5,685 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 UTILITY 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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 5,265 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | 32,601 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 85,636 | 89.60% | 76,728 |
| 8 | 360.2 Collection Sewers - Force | 280,371 | 89.60% | 251,207 |
| 9 | 361.2 Collection Sewers - Gravity | 4,291,032 | 89.60% | 3,844,674 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 11,292 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 6,079 | 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 | 7,459 | 89.60% | 6,683 |
| 18 | 370.3 Receiving Wells | (0) | 89.60% | 0 |
| 19 | 371.3 Pumping Equipment | 141,800 | 89.60% | 127,050 |
| 20 | 389.3 Other Plant & Misc. Equipment | 7,278 | 89.60% | 6,521 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 4,115 | 14.03% | 577 |
| 24 | 380.4 Treatment & Disposal | 514,470 | 14.03% | 72,186 |
| 25 | 381.4 Plant Sewers | 0 | 14.03% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 3,200 | 14.03% | 449 |
| 27 | 389.4 Other Plant & Misc. Equipment | 5,724 | 14.03% | 803 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 948 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 9,669 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 5,975 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 15,905 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 9,176 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 88 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 3,330 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 3,020 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 3,814 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 1,731 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 778 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 1,465 | 0.00% | 0 |
| 41 | INTANGIBLE PLANT | 5,265 | 0.00% | 0 |
| 42 | COLLECTION PLANT | 4,707,011 | 88.65% | 4,172,609 |
| 43 | SYSTEM PUMPING PLANT | 156,536 | 89.60% | 140,254 |
| 44 | TREATMENT AND DISPOSAL PLANT | 527,510 | 14.03% | 74,015 |
| 45 | GENERAL PLANT | 55,898 | 0.00% | 0 |
| 46 | TOTAL PLANT IN SERVICE | 5,452,220 | 80.46% | 4,386,878 |
| 47 | LAND & LAND RIGHTS | 33,549 | 0.00% | 0 |
| 48 | TOTAL PIS LESS LAND | 5,418,671 | 80.96% | 4,386,878 |

6/14/95 5:52 PM A06S7.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

**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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 4,386,878 | 0 | 4,386,878 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | (1,222,622) | 0 | (1,222,622) | A-10 (S) |
| 4 | CIAC | (3,056,452) | 0 | (3,056,452) | A-12 (S) |
| 5 | Accumulated Amort. of CIAC | 965,634 | 0 | 965,634 | 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** | 1,073,438 | 0 | 1,073,438 | |



Note: May not cross foot due to rounding.

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |

6/14/95 5:54 PM A08S1.XLS

Note: May not cross foot due to rounding.

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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 | 1,235,645 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 123,831 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 123,831 |
| 15 | 12/31/92 Balance | 1,359,476 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 128,370 |
| 19 | 1993 Retirements | 500 |
| 20 | 1993 Adjustments General Plant Allocation True-up | 8,593 |
| 21 | 1993 Net Additions | 136,463 |
| 22 | 12/31/93 Balance | 1,495,939 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 141,304 |
| 26 | 1994 Retirements | 2,783 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 138,521 |
| 29 | 12/31/94 Balance | 1,634,461 |
| 30 | | |
| 31 | Adjustment to beginning balance General Plant re-allocation true-up | (177) |
| 32 | 1995 Additions | 149,221 |
| 33 | 1995 Retirements | 25,951 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 123,270 |
| 36 | 12/31/95 Balance | 1,757,554 |
| 37 | | |
| 38 | Adjustment to beginning balance General Plant re-allocation true-up | (1,071) |
| 39 | 1996 Additions | 152,528 |
| 40 | 1996 Retirements | 8,842 |
| 41 | 1996 Adjustments | (247,282) |
| 42 | 1996 Net Additions | (103,596) |
| 43 | 12/31/96 Balance | 1,652,886 |

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

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 593 | 132 | 725 | 0 | 725 | 659 | 0 | 659 |
| 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 | 27,924 | 2,680 | 30,604 | 0 | 30,604 | 29,264 | 0 | 29,264 |
| 8 | 360.2 Collection Sewers - Force | 41,216 | 9,336 | 50,552 | 0 | 50,552 | 45,884 | 0 | 45,884 |
| 9 | 361.2 Collection Sewers - Gravity | 1,447,369 | 95,261 | 1,542,630 | -247282 | 1,295,348 | 1,495,000 | (247,282) | 1,247,718 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 447 | 297 | 744 | 0 | 744 | 595 | 0 | 595 |
| 12 | 364.2 Flow Measuring Devices | 9,303 | 1,216 | 10,519 | 0 | 10,519 | 9,911 | 0 | 9,911 |
| 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 | (3,498) | 233 | (3,265) | 0 | (3,265) | (3,381) | 0 | (3,381) |
| 18 | 370.3 Receiving Wells | 368 | 0 | 368 | 0 | 368 | 368 | 0 | 368 |
| 19 | 371.3 Pumping Equipment | 9,785 | (916) | 8,869 | 0 | 8,869 | 8,065 | 0 | 8,065 |
| 20 | 389.3 Other Plant & Misc. Equipment | 3,779 | 405 | 4,184 | 0 | 4,184 | 3,981 | 0 | 3,981 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 174 | 129 | 303 | 0 | 303 | 238 | 0 | 238 |
| 24 | 380.4 Treatment & Disposal | 191,750 | 28,605 | 220,355 | 0 | 220,355 | 206,052 | 0 | 206,052 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 1,163 | 107 | 1,270 | 0 | 1,270 | 1,216 | 0 | 1,216 |
| 27 | 389.4 Other Plant & Misc. Equipment | 934 | 318 | 1,252 | 0 | 1,252 | 1,093 | 0 | 1,093 |
| 28 | GENERAL PLANT | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 2,179 | 200 | 2,379 | 0 | 2,379 | 2,278 | 0 | 2,278 |
| 31 | 390.5 Office Furniture & Equipment | 2,754 | 399 | 3,153 | 0 | 3,153 | 2,954 | 0 | 2,954 |
| 32 | 390.51 Computer Equipment | 6,465 | 2,651 | 9,116 | 0 | 9,116 | 7,790 | 0 | 7,790 |
| 33 | 391.5 Transportation Equipment | 6,597 | 1,530 | 8,127 | 0 | 8,127 | 7,361 | 0 | 7,361 |
| 34 | 392.5 Stores Equipment | 29 | 5 | 34 | 0 | 34 | 32 | 0 | 32 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,685 | 208 | 1,893 | 0 | 1,893 | 1,789 | 0 | 1,789 |
| 36 | 394.5 Laboratory Equipment | 438 | 201 | 639 | 0 | 639 | 539 | 0 | 539 |
| 37 | 395.5 Power Operated Equipment | 3,061 | 318 | 3,379 | 0 | 3,379 | 3,220 | 0 | 3,220 |
| 38 | 396.5 Communication Equipment | 809 | 173 | 982 | 0 | 982 | 896 | 0 | 896 |
| 39 | 397.5 Miscellaneous Equipment | 196 | 52 | 248 | 0 | 248 | 222 | 0 | 222 |
| 40 | 398.5 Other Tangible Plant | 962 | 146 | 1,108 | 0 | 1,108 | 1,035 | 0 | 1,035 |
| 41 | INTANGIBLE PLANT | 593 | 132 | 725 | 0 | 725 | 659 | 0 | 659 |
| 42 | COLLECTION PLANT | 1,526,259 | 108,790 | 1,635,049 | (247,282) | 1,387,767 | 1,580,654 | (247,282) | 1,333,372 |
| 43 | SYSTEM PUMPING PLANT | 10,434 | (278) | 10,156 | 0 | 10,156 | 9,033 | 0 | 9,033 |
| 44 | TREATMENT AND DISPOSAL PLANT | 194,021 | 29,159 | 223,180 | 0 | 223,180 | 208,599 | 0 | 208,599 |
| 45 | GENERAL PLANT | 25,176 | 5,883 | 31,058 | 0 | 31,058 | 28,116 | 0 | 28,116 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 1,756,483 | 143,686 | 1,900,168 | (247,282) | 1,652,886 | 1,827,061 | (247,282) | 1,579,779 |



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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 593 | 604 | 615 | 626 | 637 | 648 | 659 | 670 | 681 | 692 | 703 | 714 | 725 | 132 | 659 |
| 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 | 27,924 | 28,147 | 28,370 | 28,593 | 28,816 | 29,039 | 29,266 | 29,489 | 29,712 | 29,935 | 30,158 | 30,381 | 30,604 | 2,680 | 29,264 |
| 8 | 360.2 Collection Sewers - Force | 41,216 | 41,994 | 42,772 | 43,550 | 44,328 | 45,106 | 45,884 | 46,662 | 47,440 | 48,218 | 48,996 | 49,774 | 50,552 | 9,336 | 45,884 |
| 9 | 361.2 Collection Sewers - Gravity | 1,447,369 | 1,455,307 | 1,463,245 | 1,471,183 | 1,479,121 | 1,487,059 | 1,495,002 | 1,502,940 | 1,510,878 | 1,518,816 | 1,526,754 | 1,534,692 | 1,542,630 | 95,261 | 1,495,000 |
| 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 | 447 | 472 | 497 | 522 | 547 | 572 | 594 | 619 | 644 | 669 | 694 | 719 | 744 | 297 | 595 |
| 12 | 364.2 Flow Measuring Devices | 9,303 | 9,404 | 9,505 | 9,606 | 9,707 | 9,808 | 9,913 | 10,014 | 10,115 | 10,216 | 10,317 | 10,418 | 10,519 | 1,216 | 9,911 |
| 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 | (3,498) | (3,479) | (3,460) | (3,441) | (3,422) | (3,403) | (3,379) | (3,360) | (3,341) | (3,322) | (3,303) | (3,284) | (3,265) | 233 | (3,381) |
| 18 | 370.3 Receiving Wells | 368 | 368 | 368 | 368 | 368 | 368 | 368 | 368 | 368 | 368 | 368 | 368 | 368 | 0 | 368 |
| 19 | 371.3 Pumping Equipment | 9,785 | 10,442 | 11,099 | 6,156 | 6,813 | 7,470 | 8,127 | 7,184 | 6,241 | 6,898 | 7,555 | 8,212 | 8,869 | (916) | 8,065 |
| 20 | 389.3 Other Plant & Misc. Equipment | 3,779 | 3,813 | 3,847 | 3,881 | 3,915 | 3,949 | 3,980 | 4,014 | 4,048 | 4,082 | 4,116 | 4,150 | 4,184 | 405 | 3,981 |
| 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 | 174 | 185 | 196 | 207 | 218 | 229 | 237 | 248 | 259 | 270 | 281 | 292 | 303 | 129 | 238 |
| 24 | 380.4 Treatment & Disposal | 191,750 | 194,134 | 196,518 | 198,902 | 201,286 | 203,670 | 206,051 | 208,435 | 210,819 | 213,203 | 215,587 | 217,971 | 220,355 | 28,605 | 206,052 |
| 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 | 1,163 | 1,172 | 1,181 | 1,190 | 1,199 | 1,208 | 1,216 | 1,225 | 1,234 | 1,243 | 1,252 | 1,261 | 1,270 | 107 | 1,216 |
| 27 | 389.4 Other Plant & Misc. Equipment | 934 | 961 | 988 | 1,015 | 1,042 | 1,069 | 1,090 | 1,117 | 1,144 | 1,171 | 1,198 | 1,225 | 1,252 | 318 | 1,093 |
| 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 | 2,179 | 2,199 | 2,219 | 2,239 | 2,259 | 2,279 | 2,259 | 2,279 | 2,299 | 2,319 | 2,339 | 2,359 | 2,379 | 200 | 2,278 |
| 31 | 390.5 Office Furniture & Equipment | 2,754 | 2,787 | 2,820 | 2,853 | 2,886 | 2,919 | 2,955 | 2,988 | 3,021 | 3,054 | 3,087 | 3,120 | 3,153 | 399 | 2,954 |
| 32 | 390.51 Computer Equipment | 6,465 | 6,686 | 6,907 | 7,128 | 7,349 | 7,570 | 7,790 | 8,011 | 8,232 | 8,453 | 8,674 | 8,895 | 9,116 | 2,651 | 7,790 |
| 33 | 391.5 Transportation Equipment | 6,597 | 6,725 | 6,853 | 6,981 | 7,109 | 7,237 | 7,359 | 7,487 | 7,615 | 7,743 | 7,871 | 7,999 | 8,127 | 1,530 | 7,361 |
| 34 | 392.5 Stores Equipment | 29 | 29 | 29 | 29 | 29 | 29 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 5 | 32 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,685 | 1,702 | 1,719 | 1,736 | 1,753 | 1,770 | 1,791 | 1,808 | 1,825 | 1,842 | 1,859 | 1,876 | 1,893 | 208 | 1,789 |
| 36 | 394.5 Laboratory Equipment | 438 | 455 | 472 | 489 | 506 | 523 | 537 | 554 | 571 | 588 | 605 | 622 | 639 | 201 | 539 |
| 37 | 395.5 Power Operated Equipment | 3,081 | 3,098 | 3,115 | 3,142 | 3,169 | 3,196 | 3,217 | 3,244 | 3,271 | 3,298 | 3,325 | 3,352 | 3,379 | 318 | 3,220 |
| 38 | 396.5 Communication Equipment | 809 | 823 | 837 | 851 | 865 | 879 | 898 | 912 | 926 | 940 | 954 | 968 | 982 | 173 | 896 |
| 39 | 397.5 Miscellaneous Equipment | 196 | 200 | 204 | 208 | 212 | 216 | 224 | 228 | 232 | 238 | 240 | 244 | 248 | 52 | 222 |
| 40 | 398.5 Other Tangible Plant | 962 | 974 | 986 | 998 | 1,010 | 1,022 | 1,036 | 1,048 | 1,060 | 1,072 | 1,084 | 1,096 | 1,108 | 146 | 1,035 |
| 41 | INTANGIBLE PLANT | 593 | 604 | 615 | 626 | 637 | 648 | 659 | 670 | 681 | 692 | 703 | 714 | 725 | 132 | 659 |
| 42 | COLLECTION PLANT | 1,526,259 | 1,535,324 | 1,544,389 | 1,553,454 | 1,562,519 | 1,571,584 | 1,580,659 | 1,589,724 | 1,598,789 | 1,607,854 | 1,616,919 | 1,625,984 | 1,635,049 | 198,790 | 1,580,654 |
| 43 | SYSTEM PUMPING PLANT | 10,434 | 11,144 | 11,854 | 6,964 | 7,674 | 8,384 | 9,096 | 8,206 | 7,316 | 8,026 | 8,736 | 9,446 | 10,156 | (278) | 9,033 |
| 44 | TREATMENT AND DISPOSAL PLANT | 194,021 | 196,452 | 198,883 | 201,314 | 203,745 | 206,176 | 208,594 | 211,025 | 213,456 | 215,887 | 218,318 | 220,749 | 223,180 | 29,159 | 208,599 |
| 45 | GENERAL PLANT | 25,176 | 25,669 | 26,162 | 26,655 | 27,148 | 27,641 | 28,100 | 28,593 | 29,086 | 29,579 | 30,072 | 30,565 | 31,058 | 5,883 | 28,116 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 1,756,483 | 1,769,193 | 1,781,903 | 1,789,013 | 1,801,723 | 1,814,433 | 1,827,108 | 1,838,218 | 1,849,328 | 1,862,038 | 1,874,748 | 1,887,458 | 1,900,168 | 143,686 | 1,827,081 |

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 132 | 66 |
| 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 | 223 | 223 | 223 | 223 | 223 | 227 | 223 | 223 | 223 | 223 | 223 | 223 | 2,680 | 1,340 |
| 8 | 360.2 Collection Sewers - Force | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 9,336 | 4,668 |
| 9 | 361.2 Collection Sewers - Gravity | 7,938 | 7,938 | 7,938 | 7,938 | 7,938 | 7,943 | 7,938 | 7,938 | 7,938 | 7,938 | 7,938 | 7,938 | 95,261 | 47,631 |
| 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 | 25 | 25 | 25 | 25 | 25 | 22 | 25 | 25 | 25 | 25 | 25 | 25 | 297 | 148 |
| 12 | 364.2 Flow Measuring Devices | 101 | 101 | 101 | 101 | 101 | 105 | 101 | 101 | 101 | 101 | 101 | 101 | 1,216 | 608 |
| 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 | 19 | 19 | 19 | 19 | 19 | 24 | 19 | 19 | 19 | 19 | 19 | 19 | 233 | 117 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 657 | 657 | (4,943) | 657 | 657 | 657 | (943) | (943) | 657 | 657 | 657 | 657 | (916) | (1,720) |
| 20 | 389.3 Other Plant & Misc. Equipment | 34 | 34 | 34 | 34 | 34 | 31 | 34 | 34 | 34 | 34 | 34 | 34 | 405 | 202 |
| 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 | 11 | 11 | 11 | 11 | 11 | 8 | 11 | 11 | 11 | 11 | 11 | 11 | 129 | 64 |
| 24 | 380.4 Treatment & Disposal | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 2,381 | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 28,605 | 14,302 |
| 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 | 9 | 9 | 9 | 9 | 9 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 107 | 53 |
| 27 | 389.4 Other Plant & Misc. Equipment | 27 | 27 | 27 | 27 | 27 | 21 | 27 | 27 | 27 | 27 | 27 | 27 | 318 | 159 |
| 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 | 20 | 20 | 20 | 20 | 20 | (20) | 20 | 20 | 20 | 20 | 20 | 20 | 200 | 98 |
| 31 | 390.5 Office Furniture & Equipment | 33 | 33 | 33 | 33 | 33 | 36 | 33 | 33 | 33 | 33 | 33 | 33 | 399 | 200 |
| 32 | 390.51 Computer Equipment | 221 | 221 | 221 | 221 | 221 | 220 | 221 | 221 | 221 | 221 | 221 | 221 | 2,651 | 1,325 |
| 33 | 391.5 Transportation Equipment | 128 | 128 | 128 | 128 | 128 | 122 | 128 | 128 | 128 | 128 | 128 | 128 | 1,530 | 765 |
| 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 | 17 | 17 | 17 | 17 | 17 | 21 | 17 | 17 | 17 | 17 | 17 | 17 | 208 | 104 |
| 36 | 394.5 Laboratory Equipment | 17 | 17 | 17 | 17 | 17 | 14 | 17 | 17 | 17 | 17 | 17 | 17 | 201 | 100 |
| 37 | 395.5 Power Operated Equipment | 27 | 27 | 27 | 27 | 27 | 21 | 27 | 27 | 27 | 27 | 27 | 27 | 318 | 159 |
| 38 | 396.5 Communication Equipment | 14 | 14 | 14 | 14 | 14 | 19 | 14 | 14 | 14 | 14 | 14 | 14 | 173 | 87 |
| 39 | 397.5 Miscellaneous Equipment | 4 | 4 | 4 | 4 | 4 | 8 | 4 | 4 | 4 | 4 | 4 | 4 | 52 | 26 |
| 40 | 398.5 Other Tangible Plant | 12 | 12 | 12 | 12 | 12 | 14 | 12 | 12 | 12 | 12 | 12 | 12 | 146 | 73 |
| 41 | INTANGIBLE PLANT | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 132 | 66 |
| 42 | COLLECTION PLANT | 9,065 | 9,065 | 9,065 | 9,065 | 9,065 | 9,075 | 9,065 | 9,065 | 9,065 | 9,065 | 9,065 | 9,065 | 108,790 | 54,395 |
| 43 | SYSTEM PUMPING PLANT | 710 | 710 | (4,890) | 710 | 710 | 712 | (890) | (890) | 710 | 710 | 710 | 710 | (278) | (1,401) |
| 44 | TREATMENT AND DISPOSAL PLANT | 2,431 | 2,431 | 2,431 | 2,431 | 2,431 | 2,418 | 2,431 | 2,431 | 2,431 | 2,431 | 2,431 | 2,431 | 29,159 | 14,578 |
| 45 | GENERAL PLANT | 493 | 493 | 493 | 493 | 493 | 460 | 493 | 493 | 493 | 493 | 493 | 493 | 5,883 | 2,940 |
| 46 | TOTAL NET ADDITIONS | 12,710 | 12,710 | 7,110 | 12,710 | 12,710 | 12,676 | 11,110 | 11,110 | 12,710 | 12,710 | 12,710 | 12,710 | 143,686 | 70,578 |

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 132 | 66 |
| 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 | 223 | 223 | 223 | 223 | 223 | 227 | 223 | 223 | 223 | 223 | 223 | 223 | 2,680 | 1,340 |
| 8 | 360.2 Collection Sewers - Force | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 9,336 | 4,668 |
| 9 | 361.2 Collection Sewers - Gravity | 7,938 | 7,938 | 7,938 | 7,938 | 7,938 | 7,943 | 7,938 | 7,938 | 7,938 | 7,938 | 7,938 | 7,938 | 95,261 | 47,631 |
| 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 | 25 | 25 | 25 | 25 | 25 | 22 | 25 | 25 | 25 | 25 | 25 | 25 | 297 | 148 |
| 12 | 364.2 Flow Measuring Devices | 101 | 101 | 101 | 101 | 101 | 105 | 101 | 101 | 101 | 101 | 101 | 101 | 1,216 | 608 |
| 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 | 19 | 19 | 19 | 19 | 19 | 24 | 19 | 19 | 19 | 19 | 19 | 19 | 233 | 117 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 657 | 657 | 657 | 657 | 657 | 657 | 657 | 657 | 657 | 657 | 657 | 657 | 7,884 | 3,942 |
| 20 | 389.3 Other Plant & Misc. Equipment | 34 | 34 | 34 | 34 | 34 | 31 | 34 | 34 | 34 | 34 | 34 | 34 | 405 | 202 |
| 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 | 11 | 11 | 11 | 11 | 11 | 8 | 11 | 11 | 11 | 11 | 11 | 11 | 129 | 64 |
| 24 | 380.4 Treatment & Disposal | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 2,381 | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 28,605 | 14,302 |
| 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 | 9 | 9 | 9 | 9 | 9 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 107 | 53 |
| 27 | 389.4 Other Plant & Misc. Equipment | 27 | 27 | 27 | 27 | 27 | 21 | 27 | 27 | 27 | 27 | 27 | 27 | 318 | 159 |
| 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 | 20 | 20 | 20 | 20 | 20 | 22 | 20 | 20 | 20 | 20 | 20 | 20 | 242 | 121 |
| 31 | 390.5 Office Furniture & Equipment | 33 | 33 | 33 | 33 | 33 | 36 | 33 | 33 | 33 | 33 | 33 | 33 | 399 | 200 |
| 32 | 390.51 Computer Equipment | 221 | 221 | 221 | 221 | 221 | 220 | 221 | 221 | 221 | 221 | 221 | 221 | 2,651 | 1,325 |
| 33 | 391.5 Transportation Equipment | 128 | 128 | 128 | 128 | 128 | 122 | 128 | 128 | 128 | 128 | 128 | 128 | 1,530 | 765 |
| 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 | 17 | 17 | 17 | 17 | 17 | 21 | 17 | 17 | 17 | 17 | 17 | 17 | 208 | 104 |
| 36 | 394.5 Laboratory Equipment | 17 | 17 | 17 | 17 | 17 | 14 | 17 | 17 | 17 | 17 | 17 | 17 | 201 | 100 |
| 37 | 395.5 Power Operated Equipment | 27 | 27 | 27 | 27 | 27 | 21 | 27 | 27 | 27 | 27 | 27 | 27 | 318 | 159 |
| 38 | 396.5 Communication Equipment | 14 | 14 | 14 | 14 | 14 | 19 | 14 | 14 | 14 | 14 | 14 | 14 | 173 | 87 |
| 39 | 397.5 Miscellaneous Equipment | 4 | 4 | 4 | 4 | 4 | 8 | 4 | 4 | 4 | 4 | 4 | 4 | 52 | 26 |
| 40 | 398.5 Other Tangible Plant | 12 | 12 | 12 | 12 | 12 | 14 | 12 | 12 | 12 | 12 | 12 | 12 | 146 | 73 |
| 41 | INTANGIBLE PLANT | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 132 | 66 |
| 42 | COLLECTION PLANT | 9,065 | 9,065 | 9,065 | 9,065 | 9,065 | 9,075 | 9,065 | 9,065 | 9,065 | 9,065 | 9,065 | 9,065 | 108,790 | 54,395 |
| 43 | SYSTEM PUMPING PLANT | 710 | 710 | 710 | 710 | 710 | 712 | 710 | 710 | 710 | 710 | 710 | 710 | 8,522 | 4,261 |
| 44 | TREATMENT AND DISPOSAL PLANT | 2,431 | 2,431 | 2,431 | 2,431 | 2,431 | 2,418 | 2,431 | 2,431 | 2,431 | 2,431 | 2,431 | 2,431 | 29,159 | 14,578 |
| 45 | GENERAL PLANT | 493 | 493 | 493 | 493 | 493 | 502 | 493 | 493 | 493 | 493 | 493 | 493 | 5,925 | 2,963 |
| 46 | TOTAL GROSS ADDITIONS | 12,710 | 12,710 | 12,710 | 12,710 | 12,710 | 12,718 | 12,710 | 12,710 | 12,710 | 12,710 | 12,710 | 12,710 | 152,528 | 76,263 |

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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)
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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 | 5,600 | 0 | 0 | 0 | 1,600 | 1,600 | 0 | 0 | 0 | 0 | 8,800 | 5,682 |
| 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 | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 42 | 23 |
| 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 | 5,600 | 0 | 0 | 0 | 1,600 | 1,600 | 0 | 0 | 0 | 0 | 8,800 | 5,682 |
| 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 | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 42 | 23 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 5,600 | 0 | 0 | 42 | 1,600 | 1,600 | 0 | 0 | 0 | 0 | 8,842 | 5,685 |

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | (247,282) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (247,282) | (247,282) |
| 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 | (247,282) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (247,282) | (247,282) |
| 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 | (247,282) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (247,282) | (247,282) |

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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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 659 | 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 | 29,264 | 89.60% | 26,220 |
| 8 | 360.2 Collection Sewers - Force | 45,884 | 89.60% | 41,111 |
| 9 | 361.2 Collection Sewers - Gravity | 1,247,718 | 89.60% | 1,117,929 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 595 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 9,911 | 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 | (3,381) | 89.60% | (3,029) |
| 18 | 370.3 Receiving Wells | 368 | 89.60% | 330 |
| 19 | 371.3 Pumping Equipment | 8,065 | 89.60% | 7,226 |
| 20 | 389.3 Other Plant & Misc. Equipment | 3,981 | 89.60% | 3,567 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 238 | 14.03% | 33 |
| 24 | 380.4 Treatment & Disposal | 206,052 | 14.03% | 28,911 |
| 25 | 381.4 Plant Sewers | 0 | 14.03% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 1,216 | 14.03% | 171 |
| 27 | 389.4 Other Plant & Misc. Equipment | 1,093 | 14.03% | 153 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 2,278 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 2,954 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 7,790 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 7,361 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 32 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,789 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 539 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 3,220 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 896 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 222 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 1,035 | 0.00% | 0 |
| 41 | INTANGIBLE PLANT | 659 | 0.00% | 0 |
| 42 | COLLECTION PLANT | 1,333,372 | 88.89% | 1,185,260 |
| 43 | SYSTEM PUMPING PLANT | 9,033 | 89.60% | 8,094 |
| 44 | TREATMENT AND DISPOSAL PLANT | 208,599 | 14.03% | 29,268 |
| 45 | GENERAL PLANT | 28,116 | 0.00% | 0 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 1,579,779 | 77.39% | 1,222,622 |

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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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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 | 3,701,963 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 10,608 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 10,608 |
| 15 | 12/31/92 Balance | 3,712,571 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 35,956 |
| 19 | 1993 Retirements | 1,265 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 34,691 |
| 22 | 12/31/93 Balance | 3,747,262 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 53,865 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 53,865 |
| 29 | 12/31/94 Balance | 3,801,127 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 5,523 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 5,523 |
| 36 | 12/31/95 Balance | 3,806,650 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 13,150 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | *1996 Net Additions* | 13,150 |
| 43 | 12/31/96 Balance | 3,819,800 |

(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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 475,466 | 0 | 475,466 | 0 | 475,466 | 475,466 | 0 | 475,466 | 80.46% | 382,560 |
| 2 | Line/Main Extensions | 456,243 | 0 | 456,243 | 0 | 456,243 | 456,243 | 0 | 456,243 | 80.46% | 367,093 |
| 3 | Contributed Lines | 2,867,013 | 0 | 2,867,013 | 0 | 2,867,013 | 2,867,013 | 0 | 2,867,013 | 80.46% | 2,306,799 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 80.46% | 0 |
| 5 | Service Installation Fees | 7,928 | 13,150 | 21,078 | 0 | 21,078 | 14,503 | 0 | 14,503 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 3,806,650 | 13,150 | 3,819,800 | 0 | 3,819,800 | 3,813,225 | 0 | 3,813,225 | 80.15% | 3,056,452 |
| 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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 475,466 | 475,466 | 475,466 | 475,466 | 475,466 | 475,466 | 475,466 | 475,466 | 475,466 | 475,466 | 475,466 | 475,466 | 475,466 | 0 | 475,466 |
| 2 | Line/Main Extensions | 456,243 | 456,243 | 456,243 | 456,243 | 456,243 | 456,243 | 456,243 | 456,243 | 456,243 | 456,243 | 456,243 | 456,243 | 456,243 | 0 | 456,243 |
| 3 | Contributed Lines | 2,867,013 | 2,867,013 | 2,867,013 | 2,867,013 | 2,867,013 | 2,867,013 | 2,867,013 | 2,867,013 | 2,867,013 | 2,867,013 | 2,867,013 | 2,867,013 | 2,867,013 | 0 | 2,867,013 |
| 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 | 7,928 | 9,024 | 10,120 | 11,216 | 12,311 | 13,407 | 14,503 | 15,599 | 16,695 | 17,791 | 18,886 | 19,982 | 21,078 | 13,150 | 14,503 |
| 6 | TOTAL SEWER CIAC | 3,806,650 | 3,807,746 | 3,808,842 | 3,809,938 | 3,811,033 | 3,812,129 | 3,813,225 | 3,814,321 | 3,815,417 | 3,816,513 | 3,817,608 | 3,818,704 | 3,819,800 | 13,150 | 3,813,225 |

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 13,150 | 6,575 |
| 6 | TOTAL | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 13,150 | 6,575 |

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 13,150 | 6,575 |
| 6 | TOTAL | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 13,150 | 6,575 |

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 8
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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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)

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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 | 752,570 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 101,072 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 101,072 |
| 15 | 12/31/92 Balance | 853,642 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 102,565 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 102,565 |
| 22 | 12/31/93 Balance | 956,207 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 105,427 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 105,427 |
| 29 | 12/31/94 Balance | 1,061,634 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 106,664 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 106,664 |
| 36 | 12/31/95 Balance | 1,168,298 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 107,525 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 107,525 |
| 43 | 12/31/96 Balance | 1,275,823 |

(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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 221,060 | 27,054 | 248,114 | 0 | 248,114 | 234,587 | 0 | 234,587 | 79.04% | 185,418 |
| 2 | Line/Main Extensions | 104,788 | 10,995 | 115,783 | 0 | 115,783 | 110,286 | 0 | 110,286 | 79.04% | 87,170 |
| 3 | Contributed Lines | 842,282 | 69,095 | 911,377 | 0 | 911,377 | 876,829 | 0 | 876,829 | 79.04% | 693,046 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79.04% | 0 |
| 5 | Service Installation Fees | 168 | 381 | 549 | 0 | 549 | 358 | 0 | 358 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 1,168,298 | 107,525 | 1,275,823 | 0 | 1,275,823 | 1,222,060 | 0 | 1,222,060 | 79.02% | 965,634 |

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 221,060 | 223,315 | 225,570 | 227,825 | 230,080 | 232,335 | 234,584 | 236,839 | 239,094 | 241,349 | 243,604 | 245,859 | 248,114 | 27,054 | 234,587 |
| 2 | Line/Main Extensions | 104,788 | 105,704 | 106,620 | 107,536 | 108,452 | 109,368 | 110,287 | 111,203 | 112,119 | 113,035 | 113,951 | 114,867 | 115,783 | 10,995 | 110,286 |
| 3 | Contributed Lines | 842,282 | 848,040 | 853,798 | 859,556 | 865,314 | 871,072 | 876,829 | 882,587 | 888,345 | 894,103 | 899,861 | 905,619 | 911,377 | 69,095 | 876,829 |
| 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 | 168 | 200 | 232 | 264 | 296 | 328 | 357 | 389 | 421 | 453 | 485 | 517 | 549 | 381 | 358 |
| 6 | TOTAL | 1,168,298 | 1,177,259 | 1,186,220 | 1,195,181 | 1,204,142 | 1,213,103 | 1,222,057 | 1,231,018 | 1,239,979 | 1,248,940 | 1,257,901 | 1,266,862 | 1,275,823 | 107,525 | 1,222,060 |





Note: May not cross foot due to rounding.

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 2,255 | 2,255 | 2,255 | 2,255 | 2,255 | 2,249 | 2,255 | 2,255 | 2,255 | 2,255 | 2,255 | 2,255 | 27,054 | 13,527 |
| 2 | Line/Main Extensions | 916 | 916 | 916 | 916 | 916 | 919 | 916 | 916 | 916 | 916 | 916 | 916 | 10,995 | 5,498 |
| 3 | Contributed Lines | 5,758 | 5,758 | 5,758 | 5,758 | 5,758 | 5,757 | 5,758 | 5,758 | 5,758 | 5,758 | 5,758 | 5,758 | 69,095 | 34,547 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 32 | 32 | 32 | 32 | 32 | 29 | 32 | 32 | 32 | 32 | 32 | 32 | 381 | 190 |
| 6 | TOTAL | 8,961 | 8,961 | 8,961 | 8,961 | 8,961 | 8,954 | 8,961 | 8,961 | 8,961 | 8,961 | 8,961 | 8,961 | 107,525 | 53,762 |





Note: May not cross foot due to rounding

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 2,255 | 2,255 | 2,255 | 2,255 | 2,255 | 2,249 | 2,255 | 2,255 | 2,255 | 2,255 | 2,255 | 2,255 | 27,054 | 13,527 |
| 2 | Line/Main Extensions | 916 | 916 | 916 | 916 | 916 | 919 | 916 | 916 | 916 | 916 | 916 | 916 | 10,995 | 5,498 |
| 3 | Contributed Lines | 5,758 | 5,758 | 5,758 | 5,758 | 5,758 | 5,757 | 5,758 | 5,758 | 5,758 | 5,758 | 5,758 | 5,758 | 69,095 | 34,547 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 32 | 32 | 32 | 32 | 32 | 29 | 32 | 32 | 32 | 32 | 32 | 32 | 381 | 190 |
| 6 | TOTAL | 8,961 | 8,961 | 8,961 | 8,961 | 8,961 | 8,954 | 8,961 | 8,961 | 8,961 | 8,961 | 8,961 | 8,961 | 107,525 | 53,762 |





Note: May not cross foot due to rounding.

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |

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Note: May not cross foot due to rounding.

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | | | | | |

6/14/95 7:19 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 | 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 Parl | 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 | 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 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% |
| Woolens | 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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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.

**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 | 14.03% |
| 34 | Non-used and Useful Amount | 0 |



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 | 4,398,985 | 4,548,529 | 4,456,554 | 4,638,059 | 4,618,754 | 4,483,388 |
| 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 | (383,536) | (393,116) | (383,874) | (388,155) | (396,822) | (399,950) | (400,796) | (394,137) | (388,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 568,887 | 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 | 65,810 |
| 11 | Accrued Interest Receivable | 167,968 | 184,968 | 189,968 | 201,968 | 208,968 | 229,968 | 178,968 | 197,968 | 211,968 | 223,968 | 241,968 | 245,968 | 167,968 | 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 | 2,332,978 | 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 |
| 17 | Other Defered Debits (OAPS) | 982,288 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,781 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | TOTAL ASSETS | 15,864,181 | 16,303,280 | 16,292,868 | 16,331,798 | 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 | 938,873 | 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 | 7,348,680 | 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 | 1,898,414 | 1,963,043 | 2,029,671 | 2,098,299 | 2,182,927 | 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 | 58,579 | 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 | 8,835,323 | 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 | 7,801,358 | 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 | 372,539,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,290,346 | 382,356,286 | 333,672,218 |
| 3 | Construction in Process | 6,725,170 | 3,841,935 | 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 | 7,027,998 |
| 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 | 1,393,196 |
| 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 | 2,813,685 | 2,813,685 | 2,813,685 | 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 | 8,817,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,858,940 | 6,114,057 | 4,507,685 | 3,965,681 |
| 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 | | | | | | | | | | | | | | | |





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 | 4,394,896 | 4,518,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,836,059 | 4,618,754 | 4,483,396 |
| 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 | 392,409 |
| 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 | 568,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 568,887 | 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 | 187,968 | 184,968 | 189,968 | 201,968 | 208,968 | 229,968 | 178,968 | 197,968 | 211,968 | 223,968 | 241,968 | 245,968 | 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 | 9,839,224 | 9,307,118 | 9,526,283 | 9,956,518 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,605 | 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 | 4,805,421 | 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 | 4,060,256 | 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 | 324,989,225 | 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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6/15/95 1:41 PM A18W2.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 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 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 |
| 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 | 112,869,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,898,756 | 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 | (68,513) | 133,749 | (336,292) | (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 | 4,408,962 | 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 | 747,968 |
| 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 | 13,257,878 | 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 | 7,169,270 | 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 | 2,821,549 | 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 | 101,815,567 | 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) | (29,417,844) | (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 | 120,665,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 326,661,759 | 325,768,359 | 324,969,225 | 326,684,580 | 329,081,472 | 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 [illegible]t due to rounding.

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 0 | |
| 1 | Dated 3/22/93 | 0 | | Dated 3/22/93 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 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 - % | 80.46% | 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 - % | 79.04% | 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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 cross foot due to rounding.

## SCHEDULE OF SEWER 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]
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 | 296,322 | 0 | 296,322 | 103,395 | 399,717 | 34.89% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 296,322 | 0 | 296,322 | 103,395 | 399,717 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 190,367 | 5,376 | 195,743 | 0 | 195,743 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 12,919 | 0 | 12,919 | 0 | 12,919 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 73,555 | (34,418) | 39,136 | 4,653 (A) | 43,789 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (230) | 1,013 | 783 | 38,090 (B) | 38,873 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 276,612 | (28,029) | 248,582 | 42,743 | 291,325 | | |
| 12 | **NET OPERATING INCOME** | 19,710 | 28,029 | 47,740 | 60,652 | 108,392 | | |
| 13 | **RATE BASE** | (88,340) | 247,282 | 158,942 | | 158,942 | | A-2(S) |
| 14 | **RATE OF RETURN** | (22.31%) | | 30.04% | | 68.20% | | 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.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER 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]
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 | 296,322 | 0 | 296,322 | (53,429) | 242,893 | (18.03%) | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 296,322 | 0 | 296,322 | (53,429) | 242,893 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 190,367 | 5,376 | 195,743 | 0 | 195,743 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 12,919 | 0 | 12,919 | 0 | 12,919 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 73,555 | (34,418) | 39,136 | (2,404) (A) | 36,732 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (230) | 1,013 | 783 | (19,683) (B) | (18,900) | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 276,612 | (28,029) | 248,582 | (22,087) | 226,495 | | |
| 12 | **NET OPERATING INCOME** | 19,710 | 28,029 | 47,740 | (31,342) | 16,397 | | |
| 13 | **RATE BASE** | (88,340) | 247,282 | 158,942 | | 158,942 | | A-2(S) |
| 14 | **RATE OF RETURN** | (22.31%) | | 30.04% | | 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.

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER 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]
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% | 156.66% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 68.20% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 158,942 | 158,942 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 16,398 | 108,392 | | |
| 7 | Adjusted Income Under Present Rates | 47,740 | 47,740 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | (31,342) | 60,652 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | (51,025) | 98,742 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | (53,429) | 103,395 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | (51,025) | 98,742 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | (19,683) | 38,090 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | (2,404) | 4,653 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | (31,342) | 60,652 | | 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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 941 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 657 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 803 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 2,975 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 5,376 | |
| 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. | 275 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. Non Used and Useful Property Tax Add-back | 52,615 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (87,308) | |
| 43 | | | |
| 44 | | (34,418) | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 1,013 | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | 1,013 | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | (28,029) | |
| 53 | | | |



Note: May not cross foot due to rounding.

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

**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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 127,323 | 0 | 127,323 |
| 9 | 522.2 Measured - Commercial | 50,103 | 0 | 50,103 |
| 10 | 522.3 Measured - Industrial | 0 | 0 | 0 |
| 11 | 522.4 Measured - Public Authorities | 0 | 0 | 0 |
| 12 | 522.5 Measured - Multi-Family | 118,896 | 0 | 118,896 |
| 13 | Subtotal Sewer Sales | 296,322 | 0 | 296,322 |
| 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** | 296,322 | 0 | 296,322 |
| 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** | 296,322 | 0 | 296,322 |



Note: May not cross foot due to rounding.

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

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. | (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 | 62,428 | 3,433 | 65,861 | 50,032 | 2,384 | 52,417 | 3,419 | 354 | 3,773 | 8,976 | 695 | 9,671 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 15,601 | 115 | 15,715 | 12,503 | 0 | 12,503 | 855 | 48 | 902 | 2,243 | 67 | 2,310 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 2,569 | 0 | 2,569 | 2,569 | 0 | 2,569 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 22,722 | 20 | 22,743 | 22,560 | 0 | 22,560 | 11 | 0 | 11 | 151 | 20 | 171 |
| 7 | 716 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 3,191 | 0 | 3,191 | 3,191 | 0 | 3,191 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 56,518 | 107 | 56,625 | 55,925 | 0 | 55,925 | 182 | 19 | 201 | 411 | 88 | 500 |
| 10 | 731 Contractual Services - Eng. | 69 | 0 | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 69 | 0 | 69 |
| 11 | 732 Contractual Services - Acct. | 366 | 0 | 366 | 0 | 0 | 0 | 0 | 0 | 0 | 366 | 0 | 366 |
| 12 | 733 Contractual Services - Legal | 220 | 0 | 220 | 0 | 0 | 0 | 0 | 0 | 0 | 220 | 0 | 220 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 12,498 | 1,049 | 13,547 | 11,930 | 784 | 12,714 | 0 | 0 | 0 | 568 | 265 | 833 |
| 15 | 741 Rental of Real Building/Real Property | 327 | 51 | 378 | 0 | 0 | 0 | 0 | 0 | 0 | 327 | 51 | 378 |
| 16 | 742 Rental of Equipment | 15 | 9 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 9 | 24 |
| 17 | 750 Transportation Expense | 4,325 | 24 | 4,349 | 4,036 | 0 | 4,036 | 129 | 16 | 145 | 160 | 8 | 168 |
| 18 | 756 Insurance - Vehicle | 251 | 0 | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 251 | 0 | 251 |
| 19 | 757 Insurance - General Liability | 515 | 107 | 622 | 0 | 0 | 0 | 0 | 0 | 0 | 515 | 107 | 622 |
| 20 | 758 Insurance - Workman's Comp | 1,068 | 5 | 1,073 | 856 | 0 | 856 | 58 | 3 | 62 | 153 | 2 | 155 |
| 21 | 759 Insurance - Other | 51 | 0 | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 51 | 0 | 51 |
| 22 | 760 Advertising Expense | 56 | 50 | 106 | 0 | 0 | 0 | 0 | 0 | 0 | 56 | 50 | 106 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 1,513 | 0 | 1,513 | 0 | 0 | 0 | 0 | 0 | 0 | 1,513 | 0 | 1,513 |
| 24 | 767 Reg. Comm. Exp. - Other | 121 | 0 | 121 | 0 | 0 | 0 | 0 | 0 | 0 | 121 | 0 | 121 |
| 25 | 770 Bad Debt Expense | 448 | 48 | 496 | 0 | 0 | 0 | 448 | 48 | 496 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 5,497 | 357 | 5,854 | 1,839 | 0 | 1,839 | 1,122 | 65 | 1,187 | 2,536 | 292 | 2,828 |
| 27 | TOTAL SEWER O & M EXPENSES | 190,367 | 5,376 | 195,743 | 165,441 | 3,168 | 168,610 | 6,224 | 553 | 6,777 | 18,702 | 1,655 | 20,357 |

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) TOTAL O & M (.1 - .8) Adjustments | (16) TOTAL O & M (.1 - .8) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.1-.8 Salaries & Wages - Employees | 5,212 | 4,696 | 5,380 | 5,175 | 5,293 | 5,145 | 5,323 | 5,268 | 5,150 | 5,315 | 5,150 | 5,299 | 62,426 | 3,433 | 65,861 |
| 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) | 1,302 | 1,174 | 1,344 | 1,293 | 1,323 | 1,286 | 1,330 | 1,322 | 1,287 | 1,328 | 1,287 | 1,324 | 15,601 | 115 | 15,715 |
| 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 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 2,569 | 0 | 2,569 |
| 6 | 715.1-.8 Purchased Power | 1,893 | 1,893 | 1,894 | 1,894 | 1,894 | 1,893 | 1,894 | 1,894 | 1,893 | 1,894 | 1,893 | 1,893 | 22,722 | 20 | 22,743 |
| 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 | 133 | 224 | 744 | 133 | 224 | 133 | 133 | 224 | 744 | 133 | 234 | 133 | 3,191 | 0 | 3,191 |
| 9 | 720.1-.8 Materials & Supplies | 4,298 | 6,727 | 4,289 | 4,284 | 6,934 | 4,283 | 4,285 | 4,283 | 4,283 | 4,285 | 4,283 | 4,284 | 56,518 | 107 | 56,625 |
| 10 | 731.1-.8 Contractual Services - Eng. | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 69 | 0 | 69 |
| 11 | 732.1-.8 Contractual Services - Acct. | 30 | 29 | 31 | 31 | 31 | 30 | 31 | 31 | 30 | 31 | 30 | 30 | 366 | 0 | 366 |
| 12 | 733.1-.8 Contractual Services - Legal | 18 | 17 | 19 | 19 | 19 | 18 | 18 | 19 | 18 | 19 | 18 | 18 | 220 | 0 | 220 |
| 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 | 197 | 1,820 | 850 | 487 | 894 | 1,709 | 489 | 2,117 | 843 | 488 | 2,118 | 487 | 12,498 | 1,049 | 13,547 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 27 | 26 | 28 | 28 | 28 | 27 | 27 | 27 | 27 | 28 | 27 | 27 | 327 | 51 | 378 |
| 16 | 742.1-.8 Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 15 | 9 | 24 |
| 17 | 750.1-.8 Transportation Expense | 363 | 358 | 361 | 360 | 360 | 360 | 361 | 360 | 360 | 361 | 360 | 360 | 4,325 | 24 | 4,349 |
| 18 | 756.1-.8 Insurance - Vehicle | 21 | 20 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 20 | 21 | 251 | 0 | 251 |
| 19 | 757.1-.8 Insurance - General Liability | 42 | 41 | 44 | 44 | 43 | 43 | 43 | 43 | 43 | 44 | 42 | 43 | 515 | 107 | 622 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 89 | 80 | 92 | 88 | 91 | 88 | 91 | 90 | 88 | 91 | 88 | 91 | 1,068 | 5 | 1,073 |
| 21 | 759.1-.8 Insurance - Other | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 51 | 0 | 51 |
| 22 | 760.1-.8 Advertising Expense | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 56 | 50 | 106 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 124 | 119 | 130 | 129 | 127 | 126 | 127 | 127 | 126 | 126 | 124 | 126 | 1,513 | 0 | 1,513 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 121 | 0 | 121 |
| 25 | 770.1-.8 Bad Debt Expense | 37 | 34 | 38 | 38 | 38 | 37 | 38 | 38 | 37 | 38 | 37 | 38 | 448 | 48 | 496 |
| 26 | 775.1-.8 Miscellaneous Expenses | 393 | 342 | 545 | 367 | 516 | 511 | 526 | 514 | 513 | 370 | 381 | 516 | 5,497 | 357 | 5,854 |
| 27 | TOTAL SEWER O & M EXPENSES | 14,420 | 17,839 | 16,052 | 14,634 | 18,076 | 15,950 | 14,977 | 16,639 | 15,704 | 14,813 | 16,332 | 14,933 | 190,367 | 5,376 | 195,743 |

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 4,189 | 3,728 | 4,322 | 4,121 | 4,250 | 4,115 | 4,278 | 4,245 | 4,124 | 4,262 | 4,134 | 4,266 | 50,032 | 2,384 | 52,417 |
| 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) | 1,047 | 932 | 1,080 | 1,030 | 1,062 | 1,028 | 1,069 | 1,061 | 1,031 | 1,065 | 1,033 | 1,066 | 12,503 | 0 | 12,503 |
| 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 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 214 | 2,569 | 0 | 2,569 |
| 6 | 715.1-.6 Purchased Power | 1,880 | 1,880 | 1,880 | 1,880 | 1,880 | 1,880 | 1,880 | 1,880 | 1,880 | 1,880 | 1,880 | 1,880 | 22,560 | 0 | 22,560 |
| 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 | 133 | 224 | 744 | 133 | 224 | 133 | 133 | 224 | 744 | 133 | 234 | 133 | 3,191 | 0 | 3,191 |
| 9 | 720.1-.6 Materials & Supplies | 4,249 | 6,680 | 4,238 | 4,234 | 6,684 | 4,233 | 4,235 | 4,233 | 4,234 | 4,234 | 4,235 | 4,235 | 55,925 | 0 | 55,925 |
| 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 | 150 | 1,775 | 801 | 439 | 846 | 1,662 | 441 | 2,069 | 796 | 439 | 2,071 | 440 | 11,930 | 784 | 12,714 |
| 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 | 339 | 336 | 337 | 336 | 336 | 336 | 336 | 336 | 336 | 336 | 336 | 336 | 4,036 | 0 | 4,036 |
| 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) | 72 | 64 | 74 | 70 | 73 | 70 | 73 | 73 | 71 | 73 | 71 | 73 | 856 | 0 | 856 |
| 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 | 91 | 56 | 233 | 56 | 208 | 207 | 217 | 206 | 210 | 59 | 81 | 213 | 1,839 | 0 | 1,839 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 12,363 | 15,889 | 13,923 | 12,513 | 15,977 | 13,978 | 12,877 | 14,541 | 13,640 | 12,695 | 14,290 | 12,855 | 165,441 | 3,168 | 168,610 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmen'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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. | (1) 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 CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.7 | Salaries & Wages - Employees | 286 | 261 | 289 | 287 | 268 | 284 | 292 | 289 | 281 | 292 | 282 | 268 | 3,419 | 354 | 3,773 |
| 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) | 71 | 65 | 72 | 72 | 72 | 71 | 73 | 72 | 70 | 73 | 70 | 72 | 855 | 48 | 902 |
| 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 | 11 | 0 | 11 |
| 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 | 15 | 14 | 15 | 15 | 15 | 15 | 16 | 15 | 15 | 16 | 15 | 15 | 182 | 19 | 201 |
| 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 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 129 | 16 | 145 |
| 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 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 58 | 3 | 62 |
| 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 | 37 | 34 | 38 | 38 | 38 | 37 | 38 | 38 | 37 | 38 | 37 | 38 | 448 | 48 | 496 |
| 26 | 775.7 | Miscellaneous Expenses | 94 | 86 | 95 | 94 | 95 | 93 | 96 | 95 | 92 | 96 | 93 | 95 | 1,122 | 65 | 1,187 |
| 27 | | TOTAL SEWER ALLOCATED CUST ACCTS EXP. | 520 | 475 | 527 | 522 | 524 | 517 | 531 | 526 | 512 | 532 | 513 | 525 | 6,224 | 553 | 6,777 |

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 738 | 708 | 769 | 767 | 756 | 746 | 753 | 754 | 745 | 761 | 734 | 745 | 8,976 | 695 | 9,671 |
| 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) | 184 | 177 | 192 | 192 | 189 | 187 | 188 | 188 | 186 | 190 | 183 | 186 | 2,243 | 67 | 2,310 |
| 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 | 12 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 12 | 13 | 151 | 20 | 171 |
| 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 | 34 | 32 | 35 | 35 | 35 | 34 | 35 | 35 | 34 | 35 | 34 | 34 | 411 | 88 | 500 |
| 10 | 731.8 | Contractual Services - Eng. | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 69 | 0 | 69 |
| 11 | 732.8 | Contractual Services - Acct. | 30 | 29 | 31 | 31 | 31 | 30 | 31 | 31 | 30 | 31 | 30 | 30 | 366 | 0 | 366 |
| 12 | 733.8 | Contractual Services - Legal | 18 | 17 | 19 | 19 | 19 | 18 | 18 | 19 | 18 | 19 | 18 | 18 | 220 | 0 | 220 |
| 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 | 47 | 45 | 49 | 49 | 48 | 47 | 48 | 48 | 47 | 48 | 46 | 47 | 568 | 265 | 833 |
| 15 | 741.8 | Rental of Real Building/Real Property | 27 | 26 | 28 | 28 | 28 | 27 | 27 | 27 | 27 | 28 | 27 | 27 | 327 | 51 | 378 |
| 16 | 742.8 | Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 15 | 9 | 24 |
| 17 | 750.8 | Transportation Expense | 13 | 13 | 14 | 14 | 13 | 13 | 13 | 13 | 13 | 14 | 13 | 13 | 160 | 8 | 168 |
| 18 | 756.8 | Insurance - Vehicle | 21 | 20 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 20 | 21 | 251 | 0 | 251 |
| 19 | 757.8 | Insurance - General Liability | 42 | 41 | 44 | 44 | 43 | 43 | 43 | 43 | 43 | 44 | 42 | 43 | 515 | 107 | 622 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 13 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 153 | 2 | 155 |
| 21 | 759.8 | Insurance - Other | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 51 | 0 | 51 |
| 22 | 760.8 | Advertising Expense | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 56 | 50 | 106 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 124 | 119 | 130 | 129 | 127 | 126 | 127 | 127 | 126 | 128 | 124 | 126 | 1,513 | 0 | 1,513 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 121 | 0 | 121 |
| 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 | 206 | 200 | 217 | 217 | 214 | 211 | 213 | 213 | 210 | 215 | 207 | 211 | 2,536 | 292 | 2,828 |
| 27 | | TOTAL SEWER ALLOCATED A & G EXPENSES | 1,537 | 1,475 | 1,602 | 1,598 | 1,575 | 1,555 | 1,569 | 1,571 | 1,551 | 1,586 | 1,529 | 1,553 | 18,702 | 1,655 | 20,357 |

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 60,181 | 3,533 | (1,286) | 62,428 | 0 | 302 | 156 | 0 | 0 | 2,975 | 3,433 | 65,861 |
| 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) | 14,945 | 656 | 0 | 15,601 | 0 | 76 | 39 | 0 | 0 | 0 | 115 | 15,715 |
| 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 | 2,520 | 49 | 0 | 2,569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,569 |
| 6 | 715.1-.8 | Purchased Power | 22,739 | 0 | (17) | 22,722 | 0 | 20 | 0 | 0 | 0 | 0 | 20 | 22,743 |
| 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 | 3,130 | 61 | 0 | 3,191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,191 |
| 9 | 720.1-.8 | Materials & Supplies | 55,497 | 1,082 | (62) | 56,518 | 0 | 37 | 51 | 19 | 0 | 0 | 107 | 56,625 |
| 10 | 731.1-.8 | Contractual Services - Eng. | 75 | 1 | (7) | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69 |
| 11 | 732.1-.8 | Contractual Services - Acct. | 396 | 8 | (38) | 366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 366 |
| 12 | 733.1-.8 | Contractual Services - Legal | 238 | 5 | (23) | 220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 220 |
| 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 | 12,317 | 240 | (59) | 12,498 | 0 | 94 | 171 | 784 | 0 | 0 | 1,049 | 13,547 |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 354 | 7 | (34) | 327 | 0 | 51 | 0 | 0 | 0 | 0 | 51 | 378 |
| 16 | 742.1-.8 | Rental of Equipment | 16 | 0 | (2) | 15 | 0 | 8 | 1 | 0 | 0 | 0 | 9 | 24 |
| 17 | 750.1-.8 | Transportation Expense | 4,271 | 83 | (30) | 4,325 | 0 | 24 | 0 | 0 | 0 | 0 | 24 | 4,349 |
| 18 | 756.1-.8 | Insurance - Vehicle | 271 | 5 | (26) | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 251 |
| 19 | 757.1-.8 | Insurance - General Liability | 558 | 11 | (53) | 515 | 0 | 107 | 0 | 0 | 0 | 0 | 107 | 622 |
| 20 | 758.1-.8 | Insurance - Workman's Comp (2) | 1,077 | (9) | 0 | 1,068 | 0 | 5 | 0 | 0 | 0 | 0 | 5 | 1,073 |
| 21 | 759.1-.8 | Insurance - Other | 55 | 1 | (5) | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51 |
| 22 | 760.1-.8 | Advertising Expense | 60 | 1 | (6) | 56 | 0 | 0 | 50 | 0 | 0 | 0 | 50 | 106 |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 1,001 | 0 | 512 | 1,513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,513 |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 135 | 0 | (14) | 121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 121 |
| 25 | 770.1-.8 | Bad Debt Expense | 485 | 9 | (46) | 448 | 0 | 48 | 0 | 0 | 0 | 0 | 48 | 496 |
| 26 | 775.1-.8 | Miscellaneous Expenses | 5,764 | 112 | (379) | 5,497 | 0 | 169 | 188 | 0 | 0 | 0 | 357 | 5,854 |
| 27 | TOTAL SEWER O & M EXPENSES | | 186,086 | 5,856 | (1,575) | 190,367 | 0 | 941 | 657 | 803 | 0 | 2,975 | 5,376 | 195,743 |

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 -2.688% 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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 47,258 | 2,774 | 0 | 50,032 | 0 | 0 | 0 | 0 | 0 | 2,384 | 2,384 | 52,417 |
| 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) | 11,736 | 767 | 0 | 12,503 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,503 |
| 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 | 2,520 | 49 | 0 | 2,569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,569 |
| 6 | 715.1-.6 Purchased Power | 22,560 | 0 | 0 | 22,560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,560 |
| 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 | 3,130 | 61 | 0 | 3,191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,191 |
| 9 | 720.1-.6 Materials & Supplies | 54,855 | 1,070 | 0 | 55,925 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,925 |
| 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 | 11,702 | 228 | 0 | 11,930 | 0 | 0 | 0 | 784 | 0 | 0 | 784 | 12,714 |
| 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 | 3,959 | 77 | 0 | 4,036 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,036 |
| 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) | 845 | 10 | 0 | 856 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 856 |
| 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 | 1,804 | 35 | 0 | 1,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,839 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 160,370 | 5,072 | 0 | 165,441 | 0 | 0 | 0 | 784 | 0 | 2,384 | 3,168 | 168,610 |

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 3,565 | 209 | (355) | 3,419 | 0 | 191 | 0 | 0 | 0 | 163 | 354 | 3,773 |
| 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) | 885 | (31) | 0 | 855 | 0 | 48 | 0 | 0 | 0 | 0 | 48 | 902 |
| 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 | 12 | 0 | (1) | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 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 | 197 | 4 | (19) | 182 | 0 | 19 | 0 | 0 | 0 | 0 | 19 | 201 |
| 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 | 139 | 3 | (13) | 129 | 0 | 16 | 0 | 0 | 0 | 0 | 16 | 145 |
| 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) | 64 | (5) | 0 | 58 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 62 |
| 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 | 485 | 9 | (46) | 448 | 0 | 48 | 0 | 0 | 0 | 0 | 48 | 496 |
| 26 | 775.7 | Miscellaneous Expenses | 1,215 | 24 | (116) | 1,122 | 0 | 65 | 0 | 0 | 0 | 0 | 65 | 1,187 |
| 27 | TOTAL SEWER O & M EXPENSES | | 6,562 | 213 | (551) | 6,224 | 0 | 390 | 0 | 0 | 0 | 163 | 553 | 6,777 |

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, 668/768 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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 9,357 | 549 | (931) | 8,976 | 0 | 111 | 156 | 0 | 0 | 428 | 695 | 9,671 |
| 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) | 2,324 | (81) | 0 | 2,243 | 0 | 28 | 39 | 0 | 0 | 0 | 67 | 2,310 |
| 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 | 167 | 0 | (16) | 151 | 0 | 20 | 0 | 0 | 0 | 0 | 20 | 171 |
| 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 | 445 | 9 | (43) | 411 | 0 | 18 | 51 | 19 | 0 | 0 | 88 | 500 |
| 10 | 731.8 | Contractual Services - Eng. | 75 | 1 | (7) | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69 |
| 11 | 732.8 | Contractual Services - Acct. | 396 | 8 | (38) | 366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 366 |
| 12 | 733.8 | Contractual Services - Legal | 238 | 5 | (23) | 220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 220 |
| 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 | 615 | 12 | (59) | 568 | 0 | 94 | 171 | 0 | 0 | 0 | 265 | 833 |
| 15 | 741.8 | Rental of Real Building/Real Property | 354 | 7 | (34) | 327 | 0 | 51 | 0 | 0 | 0 | 0 | 51 | 378 |
| 16 | 742.8 | Rental of Equipment | 16 | 0 | (2) | 15 | 0 | 8 | 1 | 0 | 0 | 0 | 9 | 24 |
| 17 | 750.8 | Transportation Expense | 173 | 3 | (17) | 160 | 0 | 8 | 0 | 0 | 0 | 0 | 8 | 168 |
| 18 | 756.8 | Insurance - Vehicle | 271 | 5 | (26) | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 251 |
| 19 | 757.8 | Insurance - General Liability | 558 | 11 | (53) | 515 | 0 | 107 | 0 | 0 | 0 | 0 | 107 | 622 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 167 | (14) | 0 | 153 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 155 |
| 21 | 759.8 | Insurance - Other | 55 | 1 | (5) | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51 |
| 22 | 760.8 | Advertising Expense | 60 | 1 | (6) | 56 | 0 | 0 | 50 | 0 | 0 | 0 | 50 | 106 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 1,001 | 0 | 512 | 1,513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,513 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 135 | 0 | (14) | 121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 121 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 2,745 | 54 | (263) | 2,536 | 0 | 104 | 188 | 0 | 0 | 0 | 292 | 2,828 |
| 27 | | TOTAL SEWER O & M EXPENSES | 19,154 | 572 | (1,024) | 18,702 | 0 | 551 | 657 | 19 | 0 | 428 | 1,655 | 20,357 |

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.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 60,180 | 65,861 | 5,681 | 9.44% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 14,945 | 15,715 | 770 | 5.15% |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 2,520 | 2,569 | 49 | 1.95% |
| 6 | 715.1-.8 | Purchased Power | 22,739 | 22,743 | 4 | 0.02% |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 | Chemicals | 3,130 | 3,191 | 61 | 1.95% |
| 9 | 720.1-.8 | Materials & Supplies | 55,497 | 56,625 | 1,128 | 2.03% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 75 | 69 | (6) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 396 | 366 | (30) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 238 | 220 | (18) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 12,317 | 13,547 | 1,230 | 9.99% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 354 | 378 | 24 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 18 | 24 | 8 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 4,271 | 4,349 | 78 | 1.81% |
| 18 | 756.1-.8 | Insurance - Vehicle | 271 | 251 | (21) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 558 | 622 | 64 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 1,078 | 1,073 | (4) | (0.33%) |
| 21 | 759.1-.8 | Insurance - Other | 55 | 51 | (4) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 60 | 106 | 46 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 1,001 | 1,513 | 512 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 134 | 121 | (13) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 485 | 496 | 11 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 5,765 | 5,854 | 89 | 1.55% |
| 27 | TOTAL SEWER O & M EXPENSES | | 186,084 | 195,743 | 9,659 | 5.19% |
| 28 | TOTAL ( LESS ACCTS 766 & 767) | | 184,949 | 194,109 | 9,160 | 4.95% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | and Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
| 1 | 701.1-.6 | Salaries & Wages - Employees | 47,258 | 52,417 | 5,159 | 10.92% |
| 2 | 703.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.6 | Employee Pensions & Benefits | 11,736 | 12,503 | 767 | 6.54% |
| 4 | 710.1-.6 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.6 | Sludge Removal | 2,520 | 2,569 | 49 | 1.95% |
| 6 | 715.1-.6 | Purchased Power | 22,560 | 22,560 | 0 | 0.00% |
| 7 | 716.1-.6 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.6 | Chemicals | 3,130 | 3,191 | 61 | 1.95% |
| 9 | 720.1-.6 | Materials & Supplies | 54,855 | 55,925 | 1,070 | 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 | 11,702 | 12,714 | 1,012 | 8.65% |
| 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 | 3,959 | 4,036 | 77 | 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 | 845 | 856 | 11 | 1.25% |
| 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 | 1,804 | 1,839 | 35 | 1.93% |
| 27 | TOTAL SEWER O & M EXPENSES | | 160,369 | 168,610 | 8,241 | 5.14% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 160,369 | 168,610 | 8,241 | 5.14% |

NOTE: See Volume II for variance explanations.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 3,565 | 3,773 | 208 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 885 | 902 | 17 | 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 | 12 | 11 | (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 | 197 | 201 | 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 | 139 | 145 | 5 | 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 | 64 | 62 | (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 | 485 | 496 | 11 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 1,215 | 1,187 | (28) | (2.30%) |
| 27 | TOTAL SEWER O & M EXPENSES | | 6,562 | 6,777 | 215 | 3.28% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 6,562 | 6,777 | 215 | 3.28% |

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 9,357 | 9,671 | 314 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 2,324 | 2,310 | (14) | (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 | 167 | 171 | 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 | 445 | 500 | 54 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 75 | 69 | (6) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 396 | 366 | (30) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 238 | 220 | (18) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 615 | 833 | 218 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 354 | 378 | 24 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 16 | 24 | 8 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 173 | 168 | (5) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 271 | 251 | (21) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 558 | 622 | 64 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 167 | 155 | (12) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | 55 | 51 | (4) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 60 | 106 | 46 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 1,001 | 1,513 | 512 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 134 | 121 | (13) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 2,745 | 2,828 | 82 | 3.00% |
| 27 | TOTAL SEWER O & M EXPENSES | | 19,153 | 20,357 | 1,204 | 6.29% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 16,017 | 18,722 | 705 | 3.91% |

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

## CONTRACTUAL SERVICES - 1996

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 - M.P./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 | $7 |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 283 |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 1,798 |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 178 |
| 54 | | | 854,174 | 2,266 |
| 55 | Current Rate Case Expense | | | |
| 56 | Consolidated Rate Case | | 995,152 | 2,640 |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 1,146 |
| 58 | | | 1,427,241 | 3,786 |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 6,052 |
| 60 | Annual Amortization | | $570,354 | $1,513 |
| 61 | | | | |
| 62 | Method of Allocation Between Systems: | | | |
| 63 | Average Number of Customers | | 125,152 | 332 |
| 64 | % of Total | | 100.000000% | 0.265277% |

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

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 5,265 | 40 | 2.50% | 132 | 0 | 132 | 0.00% | 0 | 132 |
| 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 | 32,601 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 85,636 | 32 | 3.13% | 2,680 | 0 | 2,680 | 89.60% | 2,401 | 279 |
| 8 | 360.2 Collection Sewers - Force | 280,371 | 30 | 3.33% | 9,336 | 0 | 9,336 | 89.60% | 8,365 | 971 |
| 9 | 361.2 Collection Sewers - Gravity | 4,291,032 | 45 | 2.22% | 95,261 | 0 | 95,261 | 89.60% | 85,352 | 9,909 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 11,282 | 38 | 2.63% | 297 | 0 | 297 | 0.00% | 0 | 297 |
| 12 | 364.2 Flow Measuring Devices | 6,079 | 5 | 20.00% | 1,216 | 0 | 1,216 | 0.00% | 0 | 1,216 |
| 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 | 7,459 | 32 | 3.13% | 233 | 0 | 233 | 89.60% | 209 | 24 |
| 18 | 370.3 Receiving Wells | (0) | 30 | 3.33% | 0 | 0 | 0 | 89.60% | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 141,800 | 18 | 5.56% | 7,884 | 0 | 7,884 | 89.60% | 7,064 | 820 |
| 20 | 389.3 Other Plant & Misc. Equipment | 7,278 | 18 | 5.56% | 405 | 0 | 405 | 89.60% | 363 | 42 |
| 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 | 4,115 | 32 | 3.13% | 129 | 0 | 129 | 14.03% | 18 | 111 |
| 24 | 380.4 Treatment & Disposal | 514,470 | 18 | 5.56% | 28,605 | 0 | 28,605 | 14.03% | 4,014 | 24,591 |
| 25 | 381.4 Plant Sewers | 0 | 35 | 2.86% | 0 | 0 | 0 | 14.03% | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 3,200 | 30 | 3.33% | 107 | 0 | 107 | 14.03% | 15 | 92 |
| 27 | 389.4 Other Plant & Misc. Equipment | 5,724 | 18 | 5.56% | 318 | 0 | 318 | 14.03% | 45 | 273 |
| 28 | GENERAL PLANT | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 948 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 9,669 | 40 | 2.50% | 242 | 0 | 242 | 0.00% | 0 | 242 |
| 31 | 390.5 Office Furniture & Equipment | 5,975 | 15 | 6.67% | 399 | 0 | 399 | 0.00% | 0 | 399 |
| 32 | 390.51 Computer Equipment | 15,905 | 6 | 16.67% | 2,651 | 0 | 2,651 | 0.00% | 0 | 2,651 |
| 33 | 391.5 Transportation Equipment | 9,178 | 6 | 16.67% | 1,530 | 0 | 1,530 | 0.00% | 0 | 1,530 |
| 34 | 392.5 Stores Equipment | 86 | 18 | 5.56% | 5 | 0 | 5 | 0.00% | 0 | 5 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 3,330 | 16 | 6.25% | 208 | 0 | 208 | 0.00% | 0 | 208 |
| 36 | 394.5 Laboratory Equipment | 3,020 | 15 | 6.67% | 201 | 0 | 201 | 0.00% | 0 | 201 |
| 37 | 395.5 Power Operated Equipment | 3,814 | 12 | 8.33% | 318 | 0 | 318 | 0.00% | 0 | 318 |
| 38 | 396.5 Communication Equipment | 1,731 | 10 | 10.00% | 173 | 0 | 173 | 0.00% | 0 | 173 |
| 39 | 397.5 Miscellaneous Equipment | 778 | 15 | 6.67% | 52 | 0 | 52 | 0.00% | 0 | 52 |
| 40 | 398.5 Other Tangible Plant | 1,465 | 10 | 10.00% | 146 | 0 | 146 | 0.00% | 0 | 146 |
| 41 | INTANGIBLE PLANT | 5,265 | | 2.51% | 132 | 0 | 132 | 0.00% | 0 | 132 |
| 42 | COLLECTION PLANT | 4,707,011 | | 2.31% | 108,780 | 0 | 108,780 | 88.35% | 96,118 | 12,672 |
| 43 | SYSTEM PUMPING PLANT | 156,536 | | 5.44% | 8,522 | 0 | 8,522 | 89.60% | 7,636 | 886 |
| 44 | TREATMENT AND DISPOSAL PLANT | 527,510 | | 5.53% | 29,159 | 0 | 29,159 | 14.03% | 4,092 | 25,067 |
| 45 | GENERAL PLANT | 55,898 | | 10.60% | 5,925 | 0 | 5,925 | 0.00% | 0 | 5,925 |
| 46 | TOTAL DEPRECIATION EXPENSE | 5,452,220 | | 2.80% | 152,528 | 0 | 152,528 | 70.71% | 107,846 | 44,682 |
| 47 | LESS: AMORTIZATION OF CIAC | | | | (107,525) | 0 | (107,525) | | (75,762) | (31,763) |
| 48 | NET DEPRECIATION EXPENSE - SEWER | | | | 45,003 | 0 | 45,003 | | 32,084 | 12,919 |

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

| | (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 | 475,466 | 5.69% | 27,054 | 0 | 27,054 | 70.71% | 19,130 | 7,924 |
| 2 | Line/Main Extension Fees | 456,243 | 2.41% | 10,995 | 0 | 10,995 | 70.71% | 7,775 | 3,220 |
| 3 | Contributed Lines | 2,867,013 | 2.41% | 69,095 | 0 | 69,095 | 70.71% | 48,857 | 20,238 |
| 4 | Contributed Property Other Than Lines | 0 | 2.73% | 0 | 0 | 0 | 70.71% | 0 | 0 |
| 5 | Service Installation Fees | 14,503 | 2.63% | 381 | 0 | 381 | 0.00% | 0 | 381 |
| 6 | TOTAL SEWER CIAC AMORT. EXPENSE | 3,813,225 | | 107,525 | 0 | 107,525 | | 75,762 | 31,763 |

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 6,079 | 1,216 | 20.00% |
| 3 | 365.2 Flow Measuring Installation | 0 | 0 | 0.00% |
| 4 | 354.4 Structures & Improvements | 4,115 | 129 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 514,470 | 28,605 | 5.56% |
| 6 | 381.4 Plant Sewers | 0 | 0 | 0.00% |
| 7 | 382.4 Outfall Sewer Lines | 3,200 | 107 | 3.34% |
| 8 | 389.4 Other Plant & Misc. Equipment | 5,724 | 318 | 5.56% |
| 9 | **COMPOSITE RATE** | 533,589 | 30,375 | 5.69% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 85,636 | 2,680 | 3.13% |
| 12 | 360.2 Collection Sewers - Force | 280,371 | 9,336 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 4,291,032 | 95,261 | 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 | 7,459 | 233 | 3.12% |
| 17 | 370.3 Receiving Wells | (0) | 0 | 0.00% |
| 18 | 371.3 Pumping Equipment | 141,800 | 7,884 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 7,278 | 405 | 5.56% |
| 20 | **COMPOSITE RATE** | 4,813,576 | 115,799 | 2.41% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 11,292 | 297 | 2.63% |
| 23 | **COMPOSITE RATE** | 11,292 | 297 | 2.63% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 533,589 | 30,375 | 5.69% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 4,813,576 | 115,799 | 2.41% |
| 27 | Service Installation Fees (Line 23) | 11,292 | 297 | 2.63% |
| 28 | **COMPOSITE RATE** | 5,358,456 | 146,471 | 2.73% |

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 / 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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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%)** | 13,334 | 0 | 13,334 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 4,994 | 275 | 5,269 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 4,994 | 275 | 5,269 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 55,226 | 0 | 55,226 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | 52,615 | 52,615 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 55,226 | 52,615 | 107,841 | | |
| 10 | Non-used & Useful Percent | | | 80.96% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | (87,308) | (87,308) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 55,226 | (34,693) | 20,533 | | |
| 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)** | 73,555 | (34,418) | 39,136 | | 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 / Charlotte/Lee / Burnt Store**
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 [ ] Non FPSC [ ]

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 | 296,322 | 0 | 296,322 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 190,367 | 5,376 | 195,743 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 12,919 | 0 | 12,919 | B-14(S) |
| 6 | Amortization | 0 | 0 | 0 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 73,555 | (21,084) | 52,471 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 276,841 | (15,708) | 261,133 | |
| 9 | **PRE-TAX OPERATING INCOME** | 19,481 | 15,708 | 35,189 | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | 19,481 | 15,708 | 35,189 | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | (88,340) | 247,282 | 158,942 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | (4,673) | 13,081 | 8,408 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | 24,154 | 2,627 | 26,781 | |
| 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) | 9,317 | 1,013 | 10,330 | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 8,360 | 0 | 8,360 | C-1(S) |
| 22 | Investment Tax Credit | 1,186 | 0 | 1,186 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (230) | 1,013 | 783 | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 (%) | 70.71% | 0.00% | 70.71% | 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 / Seminole / Chuluota**
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 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 | 1,809,388 | 0 | 1,809,388 | A-6 (S) |
| 2 | Utility Land & Land Rights | 287,046 | 0 | 287,046 | A-6 (S) |
| 3 | Non-Used and Useful | (257,121) | 0 | (257,121) | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | — |
| 5 | Accumulated Depreciation | (433,154) | 33,185 | (399,969) | A-10 (S) |
| 6 | CIAC | (98,793) | (56) | (98,849) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 59,131 | 0 | 59,131 | 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 | (1,004) | 0 | (1,004) | Vol. II |
| 13 | Deferred Taxes | (11,095) | 0 | (11,095) | C-7 (S) |
| 14 | Working Capital Allowance | 5,818 | 0 | 5,818 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 1,360,216 | 33,129 | 1,393,345 | |

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Note: May not cross foot due to rounding.

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

**Company: SSU / Seminole / Chuluota**
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 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. N/A | 0 | 0 | |
| 31 | | | | |
| 32 | 2. Pre-1992 depreciation retirements not reflected in MFR's | 33,185 | 33,185 | |
| 33 | | | | |
| 34 | 3. | 0 | 0 | |
| 35 | | 33,185 | 33,185 | |
| 36 | **F. CIAC:** | | | A-12 (S) |
| 37 | 1. Transfer Unclaimed Refunds to CIAC | (56) | (56) | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | | | |
| 41 | | | | |
| 42 | | (56) | (56) | |
| 43 | | | | |
| 44 | **SUBTOTAL** | 33,129 | 33,129 | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Seminole / Chuluota**
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 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** | 33,129 | 33,129 | |



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 / Seminole / Chuluota
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 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 / Seminole / Chuluota
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 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 |
| 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 | | 1,565,178 |
| 10 | Utility Adjustment to ordered balance (1) | | 88,639 |
| 11 | 1992 Additions | | 0 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 0 |
| 15 | 12/31/92 Balance | | 1,653,817 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 1,317 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 1,306 |
| 21 | 1993 Net Additions | | 2,623 |
| 22 | 12/31/93 Balance | | 1,656,440 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 118,207 |
| 26 | 1994 Retirements | | 598 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 117,608 |
| 29 | 12/31/94 Balance | | 1,774,048 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (162) |
| 32 | 1995 Additions | | 206,116 |
| 33 | 1995 Retirements | | 222 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 205,893 |
| 36 | 12/31/95 Balance | | 1,979,779 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (1,510) |
| 39 | 1996 Additions | | 128,726 |
| 40 | 1996 Retirements | | 17 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 128,709 |
| 43 | 12/31/96 Balance | | 2,106,979 |

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

6/14/95 5:29 PM A04S2.XLS

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 / Seminole / Chuluota
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 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) 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 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 2,614 | 0 | 0 | 0 | 2,614 | 0 | 2,614 | 2,614 | 0 | 2,614 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,497 | 0 | 0 | 0 | 1,497 | 0 | 1,497 | 1,497 | 0 | 1,497 |
| 5 | COLLECTION PLANT | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | (29) | 0 | 0 | 0 | (29) | 0 | (29) | (29) | 0 | (29) |
| 7 | 354.2 Structures & Improvements | 216,765 | 0 | 0 | 0 | 216,765 | 0 | 216,765 | 216,765 | 0 | 216,765 |
| 8 | 360.2 Collection Sewers - Force | 234,425 | 0 | 0 | 0 | 234,425 | 0 | 234,425 | 234,425 | 0 | 234,425 |
| 9 | 361.2 Collection Sewers - Gravity | 145,537 | 126,680 | 0 | 126,680 | 272,217 | 0 | 272,217 | 262,472 | 0 | 262,472 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 20,390 | 0 | 0 | 0 | 20,390 | 0 | 20,390 | 20,390 | 0 | 20,390 |
| 12 | 364.2 Flow Measuring Devices | 10,544 | 0 | 0 | 0 | 10,544 | 0 | 10,544 | 10,544 | 0 | 10,544 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 1,027 | 0 | 0 | 0 | 1,027 | 0 | 1,027 | 1,027 | 0 | 1,027 |
| 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 | 53,647 | 0 | 0 | 0 | 53,647 | 0 | 53,647 | 53,647 | 0 | 53,647 |
| 18 | 370.3 Receiving Wells | 99,568 | 0 | 0 | 0 | 99,568 | 0 | 99,568 | 99,568 | 0 | 99,568 |
| 19 | 371.3 Pumping Equipment | 78,746 | 0 | 0 | 0 | 78,746 | 0 | 78,746 | 78,746 | 0 | 78,746 |
| 20 | 389.3 Other Plant & Misc. Equipment | 1,860 | 0 | 0 | 0 | 1,860 | 0 | 1,860 | 1,860 | 0 | 1,860 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 286,692 | 0 | 0 | 0 | 286,692 | 0 | 286,692 | 286,692 | 0 | 286,692 |
| 23 | 354.4 Structures & Improvements | 28,817 | 0 | 0 | 0 | 28,817 | 0 | 28,817 | 28,817 | 0 | 28,817 |
| 24 | 380.4 Treatment & Disposal | 533,796 | 0 | 0 | 0 | 533,796 | 0 | 533,796 | 533,796 | 0 | 533,796 |
| 25 | 381.4 Plant Sewers | 37,359 | 0 | 0 | 0 | 37,359 | 0 | 37,359 | 37,359 | 0 | 37,359 |
| 26 | 382.4 Outfall Sewer Lines | 203,682 | 0 | 0 | 0 | 203,682 | 0 | 203,682 | 203,682 | 0 | 203,682 |
| 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 | 383 | 0 | 0 | 0 | 383 | 0 | 383 | 383 | 0 | 383 |
| 30 | 354.5 Structures & Improvements | 3,892 | 33 | (17) | 16 | 3,907 | 0 | 3,907 | 3,902 | 0 | 3,902 |
| 31 | 390.5 Office Furniture & Equipment | 2,412 | 0 | 0 | 0 | 2,412 | 0 | 2,412 | 2,412 | 0 | 2,412 |
| 32 | 390.51 Computer Equipment | 5,682 | 1,219 | 0 | 1,219 | 6,901 | 0 | 6,901 | 6,420 | 0 | 6,420 |
| 33 | 391.5 Transportation Equipment | 3,604 | 164 | 0 | 164 | 3,768 | 0 | 3,768 | 3,704 | 0 | 3,704 |
| 34 | 392.5 Stores Equipment | 35 | 0 | 0 | 0 | 35 | 0 | 35 | 35 | 0 | 35 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,314 | 49 | 0 | 49 | 1,364 | 0 | 1,364 | 1,344 | 0 | 1,344 |
| 36 | 394.5 Laboratory Equipment | 1,196 | 39 | 0 | 39 | 1,234 | 0 | 1,234 | 1,219 | 0 | 1,219 |
| 37 | 395.5 Power Operated Equipment | 1,211 | 543 | 0 | 543 | 1,754 | 0 | 1,754 | 1,539 | 0 | 1,539 |
| 38 | 396.5 Communication Equipment | 699 | 0 | 0 | 0 | 699 | 0 | 699 | 699 | 0 | 699 |
| 39 | 397.5 Miscellaneous Equipment | 314 | 0 | 0 | 0 | 314 | 0 | 314 | 314 | 0 | 314 |
| 40 | 398.5 Other Tangible Plant | 591 | 0 | 0 | 0 | 591 | 0 | 591 | 591 | 0 | 591 |
| 41 | INTANGIBLE PLANT | 4,111 | 0 | 0 | 0 | 4,111 | 0 | 4,111 | 4,111 | 0 | 4,111 |
| 42 | COLLECTION PLANT | 628,659 | 126,680 | 0 | 126,680 | 755,339 | 0 | 755,339 | 745,595 | 0 | 745,595 |
| 43 | SYSTEM PUMPING PLANT | 233,822 | 0 | 0 | 0 | 233,822 | 0 | 233,822 | 233,822 | 0 | 233,822 |
| 44 | TREATMENT AND DISPOSAL PLANT | 1,090,346 | 0 | 0 | 0 | 1,090,346 | 0 | 1,090,346 | 1,090,346 | 0 | 1,090,346 |
| 45 | GENERAL PLANT | 21,332 | 2,046 | (17) | 2,029 | 23,361 | 0 | 23,361 | 22,561 | 0 | 22,561 |
| 46 | TOTAL PLANT IN SERVICE | 1,978,269 | 128,726 | (17) | 128,709 | 2,106,979 | 0 | 2,106,979 | 2,096,434 | 0 | 2,096,434 |
| 47 | LAND & LAND RIGHTS | 267,046 | 0 | 0 | 0 | 267,046 | 0 | 267,046 | 267,046 | 0 | 267,046 |
| 48 | TOTAL PIS LESS LAND | 1,691,224 | 128,726 | (17) | 128,709 | 1,839,933 | 0 | 1,839,933 | 1,809,388 | 0 | 1,809,388 |



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 / Seminole / Chuluota
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 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-8 (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 | 2,614 | 2,614 | 2,614 | 2,614 | 2,614 | 2,614 | 2,614 | 2,614 | 2,614 | 2,614 | 2,614 | 2,614 | 2,614 | 0 | 2,614 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,497 | 1,497 | 1,497 | 1,497 | 1,497 | 1,497 | 1,497 | 1,497 | 1,497 | 1,497 | 1,497 | 1,497 | 1,497 | 0 | 1,497 |
| 5 | COLLECTION PLANT | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | (29) | (29) | (29) | (29) | (29) | (29) | (29) | (29) | (29) | (29) | (29) | (29) | (29) | 0 | (29) |
| 7 | 354.2 Structures & Improvements | 218,765 | 218,765 | 218,765 | 218,765 | 218,765 | 218,765 | 218,765 | 218,765 | 218,765 | 218,765 | 218,765 | 218,765 | 218,765 | 0 | 218,765 |
| 8 | 360.2 Collection Sewers - Force | 234,425 | 234,425 | 234,425 | 234,425 | 234,425 | 234,425 | 234,425 | 234,425 | 234,425 | 234,425 | 234,425 | 234,425 | 234,425 | 0 | 234,425 |
| 9 | 361.2 Collection Sewers - Gravity | 145,537 | 272,217 | 272,217 | 272,217 | 272,217 | 272,217 | 272,217 | 272,217 | 272,217 | 272,217 | 272,217 | 272,217 | 272,217 | 126,680 | 262,472 |
| 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 | 20,390 | 20,390 | 20,390 | 20,390 | 20,390 | 20,390 | 20,390 | 20,390 | 20,390 | 20,390 | 20,390 | 20,390 | 20,390 | 0 | 20,390 |
| 12 | 364.2 Flow Measuring Devices | 10,544 | 10,544 | 10,544 | 10,544 | 10,544 | 10,544 | 10,544 | 10,544 | 10,544 | 10,544 | 10,544 | 10,544 | 10,544 | 0 | 10,544 |
| 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 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 0 | 1,027 |
| 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 | 53,647 | 53,647 | 53,647 | 53,647 | 53,647 | 53,647 | 53,647 | 53,647 | 53,647 | 53,647 | 53,647 | 53,647 | 53,647 | 0 | 53,647 |
| 18 | 370.3 Receiving Wells | 99,568 | 99,568 | 99,568 | 99,568 | 99,568 | 99,568 | 99,568 | 99,568 | 99,568 | 99,568 | 99,568 | 99,568 | 99,568 | 0 | 99,568 |
| 19 | 371.3 Pumping Equipment | 78,748 | 78,748 | 78,748 | 78,748 | 78,748 | 78,748 | 78,748 | 78,748 | 78,748 | 78,748 | 78,748 | 78,748 | 78,748 | 0 | 78,748 |
| 20 | 389.3 Other Plant & Misc. Equipment | 1,860 | 1,860 | 1,860 | 1,860 | 1,860 | 1,860 | 1,860 | 1,860 | 1,860 | 1,860 | 1,860 | 1,860 | 1,860 | 0 | 1,860 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 286,692 | 286,692 | 286,692 | 286,692 | 286,692 | 286,692 | 286,692 | 286,692 | 286,692 | 286,692 | 286,692 | 286,692 | 286,692 | 0 | 286,692 |
| 23 | 354.4 Structures & Improvements | 28,817 | 28,817 | 28,817 | 28,817 | 28,817 | 28,817 | 28,817 | 28,817 | 28,817 | 28,817 | 28,817 | 28,817 | 28,817 | 0 | 28,817 |
| 24 | 380.4 Treatment & Disposal | 533,798 | 533,798 | 533,798 | 533,798 | 533,798 | 533,798 | 533,798 | 533,798 | 533,798 | 533,798 | 533,798 | 533,798 | 533,798 | 0 | 533,798 |
| 25 | 381.4 Plant Sewers | 37,359 | 37,359 | 37,359 | 37,359 | 37,359 | 37,359 | 37,359 | 37,359 | 37,359 | 37,359 | 37,359 | 37,359 | 37,359 | 0 | 37,359 |
| 26 | 382.4 Outfall Sewer Lines | 203,682 | 203,682 | 203,682 | 203,682 | 203,682 | 203,682 | 203,682 | 203,682 | 203,682 | 203,682 | 203,682 | 203,682 | 203,682 | 0 | 203,682 |
| 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 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 0 | 383 |
| 30 | 354.5 Structures & Improvements | 3,892 | 3,905 | 3,906 | 3,906 | 3,909 | 3,909 | 3,896 | 3,896 | 3,897 | 3,899 | 3,902 | 3,905 | 3,907 | 16 | 3,902 |
| 31 | 390.5 Office Furniture & Equipment | 2,412 | 2,412 | 2,412 | 2,412 | 2,412 | 2,412 | 2,412 | 2,412 | 2,412 | 2,412 | 2,412 | 2,412 | 2,412 | 0 | 2,412 |
| 32 | 390.51 Computer Equipment | 5,682 | 6,165 | 6,203 | 6,302 | 6,322 | 6,342 | 6,460 | 6,480 | 6,500 | 6,600 | 6,698 | 6,801 | 6,901 | 1,219 | 6,420 |
| 33 | 391.5 Transportation Equipment | 3,604 | 3,669 | 3,674 | 3,688 | 3,690 | 3,693 | 3,709 | 3,712 | 3,714 | 3,728 | 3,741 | 3,755 | 3,768 | 164 | 3,704 |
| 34 | 392.5 Stores Equipment | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 0 | 35 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,314 | 1,334 | 1,335 | 1,339 | 1,340 | 1,341 | 1,346 | 1,347 | 1,347 | 1,351 | 1,355 | 1,360 | 1,364 | 49 | 1,344 |
| 36 | 394.5 Laboratory Equipment | 1,196 | 1,211 | 1,212 | 1,215 | 1,216 | 1,216 | 1,220 | 1,221 | 1,222 | 1,225 | 1,228 | 1,231 | 1,234 | 39 | 1,219 |
| 37 | 395.5 Power Operated Equipment | 1,211 | 1,426 | 1,443 | 1,487 | 1,496 | 1,505 | 1,558 | 1,567 | 1,575 | 1,620 | 1,663 | 1,709 | 1,754 | 543 | 1,539 |
| 38 | 396.5 Communication Equipment | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 0 | 699 |
| 39 | 397.5 Miscellaneous Equipment | 314 | 314 | 314 | 314 | 314 | 314 | 314 | 314 | 314 | 314 | 314 | 314 | 314 | 0 | 314 |
| 40 | 398.5 Other Tangible Plant | 591 | 591 | 591 | 591 | 591 | 591 | 591 | 591 | 591 | 591 | 591 | 591 | 591 | 0 | 591 |
| 41 | INTANGIBLE PLANT | 4,111 | 4,111 | 4,111 | 4,111 | 4,111 | 4,111 | 4,111 | 4,111 | 4,111 | 4,111 | 4,111 | 4,111 | 4,111 | 0 | 4,111 |
| 42 | COLLECTION PLANT | 628,659 | 755,339 | 755,339 | 755,339 | 755,339 | 755,339 | 755,339 | 755,339 | 755,339 | 755,339 | 755,339 | 755,339 | 755,339 | 126,680 | 745,595 |
| 43 | SYSTEM PUMPING PLANT | 233,822 | 233,822 | 233,822 | 233,822 | 233,822 | 233,822 | 233,822 | 233,822 | 233,822 | 233,822 | 233,822 | 233,822 | 233,822 | 0 | 233,822 |
| 44 | TREATMENT AND DISPOSAL PLANT | 1,090,348 | 1,090,348 | 1,090,348 | 1,090,348 | 1,090,348 | 1,090,348 | 1,090,348 | 1,090,348 | 1,090,348 | 1,090,348 | 1,090,348 | 1,090,348 | 1,090,348 | 0 | 1,090,348 |
| 45 | GENERAL PLANT | 21,332 | 22,143 | 22,206 | 22,373 | 22,407 | 22,440 | 22,622 | 22,655 | 22,689 | 22,856 | 23,018 | 23,194 | 23,361 | 2,029 | 22,561 |
| 46 | TOTAL PLANT IN SERVICE | 1,978,269 | 2,105,761 | 2,105,824 | 2,105,991 | 2,106,025 | 2,106,056 | 2,106,240 | 2,106,273 | 2,106,306 | 2,106,474 | 2,106,635 | 2,106,811 | 2,106,979 | 128,709 | 2,096,434 |
| 47 | LAND & LAND RIGHTS | 287,046 | 287,046 | 287,046 | 287,046 | 287,046 | 287,046 | 287,046 | 287,046 | 287,046 | 287,046 | 287,046 | 287,046 | 287,046 | 0 | 287,046 |
| 48 | TOTAL PIS LESS LAND | 1,691,224 | 1,818,715 | 1,818,778 | 1,818,945 | 1,818,979 | 1,819,012 | 1,819,194 | 1,819,227 | 1,819,260 | 1,819,428 | 1,819,590 | 1,819,766 | 1,819,933 | 128,709 | 1,809,388 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Chuluota
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 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 | 126,680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126,680 | 116,035 |
| 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 | 13 | 1 | 3 | 1 | 1 | (14) | 1 | 1 | 3 | 3 | 3 | 3 | 18 | 11 |
| 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 | 483 | 37 | 100 | 20 | 20 | 116 | 20 | 20 | 100 | 98 | 105 | 100 | 1,219 | 738 |
| 33 | 391.5 Transportation Equipment | 65 | 5 | 13 | 3 | 3 | 16 | 3 | 3 | 13 | 13 | 14 | 13 | 164 | 99 |
| 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 | 20 | 2 | 4 | 1 | 1 | 5 | 1 | 1 | 4 | 4 | 4 | 4 | 49 | 30 |
| 36 | 394.5 Laboratory Equipment | 15 | 1 | 3 | 1 | 1 | 4 | 1 | 1 | 3 | 3 | 3 | 3 | 39 | 23 |
| 37 | 395.5 Power Operated Equipment | 215 | 17 | 44 | 9 | 9 | 53 | 9 | 9 | 44 | 43 | 47 | 44 | 543 | 329 |
| 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 | 126,680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126,680 | 116,035 |
| 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 | 812 | 63 | 167 | 33 | 33 | 182 | 33 | 33 | 167 | 162 | 176 | 167 | 2,029 | 1,230 |
| 46 | TOTAL NET ADDITIONS | 127,492 | 63 | 167 | 33 | 33 | 182 | 33 | 33 | 167 | 162 | 176 | 167 | 128,709 | 118,165 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 127,492 | 63 | 167 | 33 | 33 | 182 | 33 | 33 | 167 | 162 | 176 | 167 | 128,709 | 118,165 |

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

Company: SSU / Seminole / Chuluota
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 of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (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 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 126,680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126,680 | 116,935 |
| 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 | 13 | 1 | 3 | 1 | 1 | 3 | 1 | 1 | 3 | 3 | 3 | 3 | 33 | 20 |
| 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 | 483 | 37 | 100 | 20 | 20 | 118 | 20 | 20 | 100 | 98 | 105 | 100 | 1,219 | 738 |
| 33 | 391.5 Transportation Equipment | 65 | 5 | 13 | 3 | 3 | 16 | 3 | 3 | 13 | 13 | 14 | 13 | 164 | 99 |
| 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 | 20 | 2 | 4 | 1 | 1 | 5 | 1 | 1 | 4 | 4 | 4 | 4 | 49 | 30 |
| 36 | 394.5 Laboratory Equipment | 15 | 1 | 3 | 1 | 1 | 4 | 1 | 1 | 3 | 3 | 3 | 3 | 39 | 23 |
| 37 | 395.5 Power Operated Equipment | 215 | 17 | 44 | 9 | 9 | 53 | 9 | 9 | 44 | 43 | 47 | 44 | 543 | 329 |
| 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 | 126,680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126,680 | 116,935 |
| 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 | 812 | 63 | 167 | 33 | 33 | 199 | 33 | 33 | 167 | 162 | 176 | 167 | 2,046 | 1,239 |
| 46 | TOTAL GROSS ADDITIONS | 127,492 | 63 | 167 | 33 | 33 | 199 | 33 | 33 | 167 | 162 | 176 | 167 | 128,726 | 118,174 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 127,492 | 63 | 167 | 33 | 33 | 199 | 33 | 33 | 167 | 162 | 176 | 167 | 128,726 | 118,174 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1998
## MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/98
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: A-8 (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) 1998 Total Retirements | (15) Average Retirements 1998 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 9 |
| 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 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 9 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 9 |
| 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 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 9 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Chuluota
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 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 UTILITY 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 / Seminole / Chuluota
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 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 | 2,614 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,497 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | (29) | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 216,765 | 12.10% | 26,222 |
| 8 | 360.2 Collection Sewers - Force | 234,425 | 12.10% | 28,358 |
| 9 | 361.2 Collection Sewers - Gravity | 262,472 | 12.10% | 31,751 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 20,390 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 10,544 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 1,027 | 0.00% | 0 |
| 15 | SYSTEM PUMPING PLANT | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 53,647 | 12.10% | 6,490 |
| 18 | 370.3 Receiving Wells | 99,568 | 12.10% | 12,045 |
| 19 | 371.3 Pumping Equipment | 78,746 | 12.10% | 9,526 |
| 20 | 389.3 Other Plant & Misc. Equipment | 1,860 | 12.10% | 225 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 286,692 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 28,817 | 29.00% | 8,357 |
| 24 | 380.4 Treatment & Disposal | 533,796 | 29.00% | 154,801 |
| 25 | 381.4 Plant Sewers | 37,359 | 29.00% | 10,834 |
| 26 | 382.4 Outfall Sewer Lines | 203,682 | 29.00% | 59,068 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 29.00% | 0 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 383 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 3,902 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 2,412 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 6,420 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 3,704 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 35 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,344 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 1,219 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 1,539 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 699 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 314 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 591 | 0.00% | 0 |
| 41 | INTANGIBLE PLANT | 4,111 | 0.00% | 0 |
| 42 | COLLECTION PLANT | 745,595 | 11.58% | 86,331 |
| 43 | SYSTEM PUMPING PLANT | 233,822 | 12.10% | 28,286 |
| 44 | TREATMENT AND DISPOSAL PLANT | 1,090,348 | 21.37% | 233,060 |
| 45 | GENERAL PLANT | 22,561 | 0.00% | 0 |
| 46 | TOTAL PLANT IN SERVICE | 2,096,434 | 16.58% | 347,677 |
| 47 | LAND & LAND RIGHTS | 287,046 | 0.00% | 0 |
| 48 | TOTAL PIS LESS LAND | 1,809,388 | 19.22% | 347,677 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

**Company: SSU / Seminole / Chuluota**
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 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 | 347,677 | 0 | 347,677 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | (86,767) | 0 | (86,767) | A-10 (S) |
| 4 | CIAC | (10,876) | 0 | (10,876) | A-12 (S) |
| 5 | Accumulated Amort. of CIAC | 7,087 | 0 | 7,087 | 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** | 257,121 | 0 | 257,121 | |



Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Chuluota
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 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 / Seminole / Chuluota
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 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 |
| 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 | | 151,882 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 58,823 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 58,823 |
| 15 | 12/31/92 Balance | | 210,705 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 58,869 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | (1,222) |
| 21 | 1993 Net Additions | | 57,646 |
| 22 | 12/31/93 Balance | | 268,352 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 61,729 |
| 26 | 1994 Retirements | | 598 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 61,131 |
| 29 | 12/31/94 Balance | | 329,482 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (72) |
| 32 | 1995 Additions | | 67,626 |
| 33 | 1995 Retirements | | 222 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 67,404 |
| 36 | 12/31/95 Balance | | 396,813 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (432) |
| 39 | 1996 Additions | | 73,567 |
| 40 | 1996 Retirements | | 17 |
| 41 | 1996 Adjustments | | (33,185) |
| 42 | 1996 Net Additions | | 40,365 |
| 43 | 12/31/96 Balance | | 436,746 |

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

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Chuluota
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 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) 1995 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 | 844 | 65 | 909 | 0 | 909 | 877 | 0 | 877 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,011 | 83 | 1,094 | 0 | 1,094 | 1,052 | 0 | 1,052 |
| 5 | COLLECTION PLANT | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 8,210 | 6,785 | 14,995 | 0 | 14,995 | 11,603 | 0 | 11,603 |
| 8 | 360.2 Collection Sewers - Force | 41,206 | 7,806 | 49,012 | -31200 | 17,812 | 45,109 | (31,200) | 13,909 |
| 9 | 361.2 Collection Sewers - Gravity | 32,259 | 5,827 | 38,086 | 0 | 38,086 | 35,172 | 0 | 35,172 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 7,590 | 536 | 8,126 | 0 | 8,126 | 7,858 | 0 | 7,858 |
| 12 | 364.2 Flow Measuring Devices | 8,232 | 2,109 | 10,341 | 0 | 10,341 | 9,286 | 0 | 9,286 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 539 | 57 | 596 | 0 | 596 | 567 | 0 | 567 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 10,509 | 1,679 | 12,188 | 0 | 12,188 | 11,348 | 0 | 11,348 |
| 18 | 370.3 Receiving Wells | 4,991 | 3,316 | 8,307 | 0 | 8,307 | 6,649 | 0 | 6,649 |
| 19 | 371.3 Pumping Equipment | 37,560 | 4,378 | 41,938 | 0 | 41,938 | 39,749 | 0 | 39,749 |
| 20 | 389.3 Other Plant & Misc. Equipment | 1,253 | 103 | 1,356 | 0 | 1,356 | 1,304 | 0 | 1,304 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 11,772 | 902 | 12,674 | 0 | 12,674 | 12,223 | 0 | 12,223 |
| 24 | 380.4 Treatment & Disposal | 176,598 | 29,679 | 206,277 | -1985 | 204,292 | 191,438 | (1,985) | 189,453 |
| 25 | 381.4 Plant Sewers | 6,377 | 1,068 | 7,445 | 0 | 7,445 | 6,911 | 0 | 6,911 |
| 26 | 382.4 Outfall Sewer Lines | 37,172 | 6,783 | 43,955 | 0 | 43,955 | 40,564 | 0 | 40,564 |
| 27 | 389.4 Other Plant & Misc. Equipment | 97 | 0 | 97 | 0 | 97 | 97 | 0 | 97 |
| 28 | GENERAL PLANT | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 880 | 81 | 961 | 0 | 961 | 920 | 0 | 920 |
| 31 | 390.5 Office Furniture & Equipment | 1,112 | 161 | 1,273 | 0 | 1,273 | 1,192 | 0 | 1,192 |
| 32 | 390.51 Computer Equipment | 2,609 | 1,070 | 3,679 | 0 | 3,679 | 3,144 | 0 | 3,144 |
| 33 | 391.5 Transportation Equipment | 2,663 | 617 | 3,280 | 0 | 3,280 | 2,971 | 0 | 2,971 |
| 34 | 392.5 Stores Equipment | 12 | 2 | 14 | 0 | 14 | 13 | 0 | 13 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 680 | 84 | 764 | 0 | 764 | 722 | 0 | 722 |
| 36 | 394.5 Laboratory Equipment | 177 | 81 | 258 | 0 | 258 | 217 | 0 | 217 |
| 37 | 395.5 Power Operated Equipment | 1,236 | 128 | 1,364 | 0 | 1,364 | 1,299 | 0 | 1,299 |
| 38 | 396.5 Communication Equipment | 327 | 70 | 397 | 0 | 397 | 362 | 0 | 362 |
| 39 | 397.5 Miscellaneous Equipment | 79 | 21 | 100 | 0 | 100 | 89 | 0 | 89 |
| 40 | 398.5 Other Tangible Plant | 388 | 59 | 447 | 0 | 447 | 418 | 0 | 418 |
| 41 | INTANGIBLE PLANT | 1,855 | 148 | 2,003 | 0 | 2,003 | 1,929 | 0 | 1,929 |
| 42 | COLLECTION PLANT | 98,036 | 23,120 | 121,156 | (31,200) | 89,956 | 109,595 | (31,200) | 78,395 |
| 43 | SYSTEM PUMPING PLANT | 54,313 | 9,476 | 63,789 | 0 | 63,789 | 59,050 | 0 | 59,050 |
| 44 | TREATMENT AND DISPOSAL PLANT | 232,016 | 38,432 | 270,448 | (1,985) | 268,463 | 251,233 | (1,985) | 249,248 |
| 45 | GENERAL PLANT | 10,161 | 2,374 | 12,535 | 0 | 12,535 | 11,347 | 0 | 11,347 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 396,381 | 73,550 | 469,931 | (33,185) | 436,746 | 433,154 | (33,185) | 399,969 |



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 / Seminole / Chuluota
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 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 | 844 | 849 | 854 | 859 | 864 | 869 | 879 | 884 | 889 | 894 | 899 | 904 | 909 | 65 | 877 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,011 | 1,018 | 1,025 | 1,032 | 1,039 | 1,046 | 1,052 | 1,059 | 1,066 | 1,073 | 1,080 | 1,087 | 1,094 | 83 | 1,052 |
| 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 | 8,210 | 8,775 | 9,340 | 9,905 | 10,470 | 11,035 | 11,605 | 12,170 | 12,735 | 13,300 | 13,865 | 14,430 | 14,995 | 6,785 | 11,603 |
| 8 | 360.2 Collection Sewers - Force | 41,206 | 41,857 | 42,508 | 43,159 | 43,810 | 44,461 | 45,108 | 45,757 | 46,408 | 47,059 | 47,710 | 48,361 | 49,012 | 7,806 | 45,109 |
| 9 | 361.2 Collection Sewers - Gravity | 32,259 | 32,745 | 33,231 | 33,717 | 34,203 | 34,689 | 35,170 | 35,656 | 36,142 | 36,628 | 37,114 | 37,600 | 38,086 | 5,827 | 35,172 |
| 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 | 7,590 | 7,635 | 7,680 | 7,725 | 7,770 | 7,815 | 7,856 | 7,901 | 7,946 | 7,991 | 8,036 | 8,081 | 8,126 | 536 | 7,858 |
| 12 | 364.2 Flow Measuring Devices | 8,232 | 8,408 | 8,584 | 8,760 | 8,936 | 9,112 | 9,285 | 9,461 | 9,637 | 9,813 | 9,989 | 10,165 | 10,341 | 2,109 | 9,286 |
| 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 | 539 | 544 | 549 | 554 | 559 | 564 | 568 | 571 | 576 | 581 | 586 | 591 | 596 | 57 | 567 |
| 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 | 10,509 | 10,649 | 10,789 | 10,929 | 11,069 | 11,209 | 11,348 | 11,488 | 11,628 | 11,768 | 11,908 | 12,048 | 12,188 | 1,679 | 11,348 |
| 18 | 370.3 Receiving Wells | 4,991 | 5,267 | 5,543 | 5,819 | 6,095 | 6,371 | 6,651 | 6,927 | 7,203 | 7,479 | 7,755 | 8,031 | 8,307 | 3,316 | 6,649 |
| 19 | 371.3 Pumping Equipment | 37,560 | 37,925 | 38,290 | 38,655 | 39,020 | 39,385 | 39,748 | 40,113 | 40,478 | 40,843 | 41,208 | 41,573 | 41,938 | 4,378 | 39,749 |
| 20 | 389.3 Other Plant & Misc. Equipment | 1,253 | 1,262 | 1,271 | 1,280 | 1,289 | 1,298 | 1,302 | 1,311 | 1,320 | 1,329 | 1,338 | 1,347 | 1,356 | 103 | 1,304 |
| 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 | 11,772 | 11,847 | 11,922 | 11,997 | 12,072 | 12,147 | 12,224 | 12,299 | 12,374 | 12,449 | 12,524 | 12,599 | 12,674 | 902 | 12,223 |
| 24 | 380.4 Treatment & Disposal | 178,588 | 179,071 | 181,544 | 184,017 | 186,490 | 188,963 | 191,439 | 193,912 | 196,385 | 198,858 | 201,331 | 203,804 | 206,277 | 29,879 | 191,438 |
| 25 | 381.4 Plant Sewers | 6,377 | 6,466 | 6,555 | 6,644 | 6,733 | 6,822 | 6,911 | 7,000 | 7,089 | 7,178 | 7,267 | 7,356 | 7,445 | 1,068 | 6,911 |
| 26 | 382.4 Outfall Sewer Lines | 37,172 | 37,737 | 38,302 | 38,867 | 39,432 | 39,997 | 40,565 | 41,130 | 41,695 | 42,260 | 42,825 | 43,390 | 43,955 | 6,783 | 40,564 |
| 27 | 389.4 Other Plant & Misc. Equipment | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 0 | 97 |
| 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 | 880 | 888 | 896 | 904 | 912 | 920 | 913 | 921 | 929 | 937 | 945 | 953 | 961 | 81 | 920 |
| 31 | 390.5 Office Furniture & Equipment | 1,112 | 1,125 | 1,138 | 1,151 | 1,164 | 1,177 | 1,195 | 1,208 | 1,221 | 1,234 | 1,247 | 1,260 | 1,273 | 161 | 1,192 |
| 32 | 390.51 Computer Equipment | 2,609 | 2,698 | 2,787 | 2,876 | 2,965 | 3,054 | 3,145 | 3,234 | 3,323 | 3,412 | 3,501 | 3,590 | 3,679 | 1,070 | 3,144 |
| 33 | 391.5 Transportation Equipment | 2,683 | 2,714 | 2,765 | 2,816 | 2,867 | 2,918 | 2,974 | 3,025 | 3,076 | 3,127 | 3,178 | 3,229 | 3,280 | 617 | 2,971 |
| 34 | 392.5 Stores Equipment | 12 | 12 | 12 | 12 | 12 | 12 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 2 | 13 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 680 | 687 | 694 | 701 | 708 | 715 | 722 | 729 | 736 | 743 | 750 | 757 | 764 | 84 | 722 |
| 36 | 394.5 Laboratory Equipment | 177 | 184 | 191 | 198 | 205 | 212 | 216 | 223 | 230 | 237 | 244 | 251 | 258 | 81 | 217 |
| 37 | 395.5 Power Operated Equipment | 1,236 | 1,247 | 1,258 | 1,269 | 1,280 | 1,291 | 1,298 | 1,309 | 1,320 | 1,331 | 1,342 | 1,353 | 1,364 | 128 | 1,299 |
| 38 | 396.5 Communication Equipment | 327 | 333 | 339 | 345 | 351 | 357 | 361 | 367 | 373 | 379 | 385 | 391 | 397 | 70 | 362 |
| 39 | 397.5 Miscellaneous Equipment | 79 | 81 | 83 | 85 | 87 | 89 | 88 | 90 | 92 | 94 | 96 | 98 | 100 | 21 | 89 |
| 40 | 398.5 Other Tangible Plant | 388 | 393 | 398 | 403 | 408 | 413 | 417 | 422 | 427 | 432 | 437 | 442 | 447 | 59 | 418 |
| 41 | INTANGIBLE PLANT | 1,855 | 1,867 | 1,879 | 1,891 | 1,903 | 1,915 | 1,931 | 1,943 | 1,955 | 1,967 | 1,979 | 1,991 | 2,003 | 148 | 1,929 |
| 42 | COLLECTION PLANT | 98,036 | 99,964 | 101,892 | 103,820 | 105,748 | 107,676 | 109,588 | 111,516 | 113,444 | 115,372 | 117,300 | 119,228 | 121,156 | 23,120 | 109,595 |
| 43 | SYSTEM PUMPING PLANT | 54,313 | 55,103 | 55,893 | 56,683 | 57,473 | 58,263 | 59,049 | 59,839 | 60,629 | 61,419 | 62,209 | 62,999 | 63,789 | 9,476 | 59,050 |
| 44 | TREATMENT AND DISPOSAL PLANT | 232,018 | 235,218 | 238,420 | 241,622 | 244,824 | 248,026 | 251,236 | 254,438 | 257,640 | 260,842 | 264,044 | 267,246 | 270,448 | 38,432 | 251,233 |
| 45 | GENERAL PLANT | 10,161 | 10,360 | 10,559 | 10,758 | 10,957 | 11,156 | 11,341 | 11,540 | 11,739 | 11,938 | 12,137 | 12,336 | 12,535 | 2,374 | 11,347 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 396,381 | 402,512 | 408,643 | 414,774 | 420,905 | 427,036 | 433,145 | 439,276 | 445,407 | 451,538 | 457,669 | 463,800 | 469,931 | 73,550 | 433,154 |

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

Company: SSU / Seminole / Chuluota
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 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 | 5 | 5 | 5 | 5 | 5 | 10 | 5 | 5 | 5 | 5 | 5 | 5 | 65 | 33 |
| 4 | 389.1 Other Plant & Misc. Equipment | 7 | 7 | 7 | 7 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 83 | 41 |
| 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 | 565 | 565 | 565 | 565 | 565 | 570 | 565 | 565 | 565 | 565 | 565 | 565 | 6,785 | 3,393 |
| 8 | 360.2 Collection Sewers - Force | 651 | 651 | 651 | 651 | 651 | 645 | 651 | 651 | 651 | 651 | 651 | 651 | 7,806 | 3,903 |
| 9 | 361.2 Collection Sewers - Gravity | 486 | 486 | 486 | 486 | 486 | 481 | 486 | 486 | 486 | 486 | 486 | 486 | 5,827 | 2,913 |
| 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 | 45 | 45 | 45 | 45 | 45 | 41 | 45 | 45 | 45 | 45 | 45 | 45 | 536 | 268 |
| 12 | 364.2 Flow Measuring Devices | 176 | 176 | 176 | 176 | 176 | 173 | 176 | 176 | 176 | 176 | 176 | 176 | 2,109 | 1,054 |
| 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 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 57 | 28 |
| 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 | 140 | 140 | 140 | 140 | 140 | 139 | 140 | 140 | 140 | 140 | 140 | 140 | 1,679 | 839 |
| 18 | 370.3 Receiving Wells | 276 | 276 | 276 | 276 | 276 | 280 | 276 | 276 | 276 | 276 | 276 | 276 | 3,316 | 1,658 |
| 19 | 371.3 Pumping Equipment | 365 | 365 | 365 | 365 | 365 | 363 | 365 | 365 | 365 | 365 | 365 | 365 | 4,378 | 2,189 |
| 20 | 389.3 Other Plant & Misc. Equipment | 9 | 9 | 9 | 9 | 9 | 4 | 9 | 9 | 9 | 9 | 9 | 9 | 103 | 51 |
| 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 | 75 | 75 | 75 | 75 | 75 | 77 | 75 | 75 | 75 | 75 | 75 | 75 | 902 | 451 |
| 24 | 380.4 Treatment & Disposal | 2,473 | 2,473 | 2,473 | 2,473 | 2,473 | 2,476 | 2,473 | 2,473 | 2,473 | 2,473 | 2,473 | 2,473 | 29,679 | 14,840 |
| 25 | 381.4 Plant Sewers | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 1,068 | 534 |
| 26 | 382.4 Outfall Sewer Lines | 565 | 565 | 565 | 565 | 565 | 568 | 565 | 565 | 565 | 565 | 565 | 565 | 6,783 | 3,392 |
| 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 | 8 | 8 | 8 | 8 | 8 | (7) | 8 | 8 | 8 | 8 | 8 | 8 | 81 | 40 |
| 31 | 390.5 Office Furniture & Equipment | 13 | 13 | 13 | 13 | 13 | 18 | 13 | 13 | 13 | 13 | 13 | 13 | 161 | 81 |
| 32 | 390.51 Computer Equipment | 89 | 89 | 89 | 89 | 89 | 91 | 89 | 89 | 89 | 89 | 89 | 89 | 1,070 | 535 |
| 33 | 391.5 Transportation Equipment | 51 | 51 | 51 | 51 | 51 | 56 | 51 | 51 | 51 | 51 | 51 | 51 | 617 | 309 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 84 | 42 |
| 36 | 394.5 Laboratory Equipment | 7 | 7 | 7 | 7 | 7 | 4 | 7 | 7 | 7 | 7 | 7 | 7 | 81 | 40 |
| 37 | 395.5 Power Operated Equipment | 11 | 11 | 11 | 11 | 11 | 7 | 11 | 11 | 11 | 11 | 11 | 11 | 128 | 64 |
| 38 | 396.5 Communication Equipment | 6 | 6 | 6 | 6 | 6 | 4 | 6 | 6 | 6 | 6 | 6 | 6 | 70 | 35 |
| 39 | 397.5 Miscellaneous Equipment | 2 | 2 | 2 | 2 | 2 | (1) | 2 | 2 | 2 | 2 | 2 | 2 | 21 | 10 |
| 40 | 398.5 Other Tangible Plant | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 59 | 29 |
| 41 | INTANGIBLE PLANT | 12 | 12 | 12 | 12 | 12 | 16 | 12 | 12 | 12 | 12 | 12 | 12 | 148 | 74 |
| 42 | COLLECTION PLANT | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 | 1,912 | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 | 23,120 | 11,559 |
| 43 | SYSTEM PUMPING PLANT | 790 | 790 | 790 | 790 | 790 | 788 | 790 | 790 | 790 | 790 | 790 | 790 | 9,476 | 4,737 |
| 44 | TREATMENT AND DISPOSAL PLANT | 3,202 | 3,202 | 3,202 | 3,202 | 3,202 | 3,210 | 3,202 | 3,202 | 3,202 | 3,202 | 3,202 | 3,202 | 38,432 | 19,217 |
| 45 | GENERAL PLANT | 199 | 199 | 199 | 199 | 199 | 185 | 199 | 199 | 199 | 199 | 199 | 199 | 2,374 | 1,188 |
| 46 | TOTAL NET ADDITIONS | 6,131 | 6,131 | 6,131 | 6,131 | 6,131 | 6,109 | 6,131 | 6,131 | 6,131 | 6,131 | 6,131 | 6,131 | 73,550 | 36,773 |

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

Company: SSU / Seminole / Chuluota
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 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 | 5 | 5 | 5 | 5 | 5 | 10 | 5 | 5 | 5 | 5 | 5 | 5 | 65 | 33 |
| 4 | 389.1 Other Plant & Misc. Equipment | 7 | 7 | 7 | 7 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 83 | 41 |
| 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 | 565 | 565 | 565 | 565 | 565 | 570 | 565 | 565 | 565 | 565 | 565 | 565 | 6,785 | 3,393 |
| 8 | 360.2 Collection Sewers - Force | 651 | 651 | 651 | 651 | 651 | 645 | 651 | 651 | 651 | 651 | 651 | 651 | 7,806 | 3,903 |
| 9 | 361.2 Collection Sewers - Gravity | 488 | 488 | 488 | 488 | 488 | 481 | 488 | 488 | 488 | 488 | 488 | 488 | 5,827 | 2,913 |
| 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 | 45 | 45 | 45 | 45 | 45 | 41 | 45 | 45 | 45 | 45 | 45 | 45 | 536 | 268 |
| 12 | 364.2 Flow Measuring Devices | 176 | 176 | 176 | 176 | 176 | 173 | 176 | 176 | 176 | 176 | 176 | 176 | 2,109 | 1,054 |
| 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 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 57 | 28 |
| 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 | 140 | 140 | 140 | 140 | 140 | 139 | 140 | 140 | 140 | 140 | 140 | 140 | 1,679 | 839 |
| 18 | 370.3 Receiving Wells | 278 | 278 | 278 | 278 | 278 | 280 | 278 | 278 | 278 | 278 | 278 | 278 | 3,316 | 1,658 |
| 19 | 371.3 Pumping Equipment | 365 | 365 | 365 | 365 | 365 | 383 | 365 | 365 | 365 | 365 | 365 | 365 | 4,378 | 2,189 |
| 20 | 389.3 Other Plant & Misc. Equipment | 9 | 9 | 9 | 9 | 9 | 4 | 9 | 9 | 9 | 9 | 9 | 9 | 103 | 51 |
| 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 | 75 | 75 | 75 | 75 | 75 | 77 | 75 | 75 | 75 | 75 | 75 | 75 | 902 | 451 |
| 24 | 380.4 Treatment & Disposal | 2,473 | 2,473 | 2,473 | 2,473 | 2,473 | 2,476 | 2,473 | 2,473 | 2,473 | 2,473 | 2,473 | 2,473 | 29,679 | 14,840 |
| 25 | 381.4 Plant Sewers | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 89 | 1,068 | 534 |
| 26 | 382.4 Outfall Sewer Lines | 565 | 565 | 565 | 565 | 565 | 568 | 565 | 565 | 565 | 565 | 565 | 565 | 6,783 | 3,392 |
| 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 | 8 | 8 | 8 | 8 | 8 | 10 | 8 | 8 | 8 | 8 | 8 | 8 | 98 | 49 |
| 31 | 390.5 Office Furniture & Equipment | 13 | 13 | 13 | 13 | 13 | 18 | 13 | 13 | 13 | 13 | 13 | 13 | 161 | 81 |
| 32 | 390.51 Computer Equipment | 89 | 89 | 89 | 89 | 89 | 91 | 89 | 89 | 89 | 89 | 89 | 89 | 1,070 | 535 |
| 33 | 391.5 Transportation Equipment | 51 | 51 | 51 | 51 | 51 | 58 | 51 | 51 | 51 | 51 | 51 | 51 | 617 | 309 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 84 | 42 |
| 36 | 394.5 Laboratory Equipment | 7 | 7 | 7 | 7 | 7 | 4 | 7 | 7 | 7 | 7 | 7 | 7 | 81 | 40 |
| 37 | 395.5 Power Operated Equipment | 11 | 11 | 11 | 11 | 11 | 7 | 11 | 11 | 11 | 11 | 11 | 11 | 128 | 64 |
| 38 | 396.5 Communication Equipment | 6 | 6 | 6 | 6 | 6 | 4 | 6 | 6 | 6 | 6 | 6 | 6 | 70 | 35 |
| 39 | 397.5 Miscellaneous Equipment | 2 | 2 | 2 | 2 | 2 | (1) | 2 | 2 | 2 | 2 | 2 | 2 | 21 | 10 |
| 40 | 398.5 Other Tangible Plant | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 59 | 29 |
| 41 | INTANGIBLE PLANT | 12 | 12 | 12 | 12 | 12 | 16 | 12 | 12 | 12 | 12 | 12 | 12 | 148 | 74 |
| 42 | COLLECTION PLANT | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 | 1,912 | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 | 23,120 | 11,559 |
| 43 | SYSTEM PUMPING PLANT | 790 | 790 | 790 | 790 | 790 | 788 | 790 | 790 | 790 | 790 | 790 | 790 | 9,476 | 4,737 |
| 44 | TREATMENT AND DISPOSAL PLANT | 3,202 | 3,202 | 3,202 | 3,202 | 3,202 | 3,210 | 3,202 | 3,202 | 3,202 | 3,202 | 3,202 | 3,202 | 38,432 | 19,217 |
| 45 | GENERAL PLANT | 199 | 199 | 199 | 199 | 199 | 202 | 199 | 199 | 199 | 199 | 199 | 199 | 2,391 | 1,195 |
| 46 | TOTAL GROSS ADDITIONS | 6,131 | 6,131 | 6,131 | 6,131 | 6,131 | 6,126 | 6,131 | 6,131 | 6,131 | 6,131 | 6,131 | 6,131 | 73,567 | 36,782 |

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

Company: SSU / Seminole / Chuluota
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 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 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 9 |
| 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 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 9 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 9 |

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

Company: SSU / Seminole / Chuluota
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 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 | 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 | (1,985) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,985) | (1,985) |
| 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 | (31,200) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (31,200) | (31,200) |
| 43 | SYSTEM PUMPING PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TREATMENT AND DISPOSAL PLANT | (1,985) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,985) | (1,985) |
| 45 | GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | TOTAL UTILITY ADJUSTMENTS | (33,185) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (33,185) | (33,185) |



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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 / Seminole / Chuluota
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 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 | 877 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,052 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 11,603 | 12.10% | 1,404 |
| 8 | 360.2 Collection Sewers - Force | 13,909 | 12.10% | 1,683 |
| 9 | 361.2 Collection Sewers - Gravity | 35,172 | 12.10% | 4,255 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 7,858 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 9,286 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 567 | 0.00% | 0 |
| 15 | SYSTEM PUMPING PLANT | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 11,348 | 12.10% | 1,373 |
| 18 | 370.3 Receiving Wells | 6,649 | 12.10% | 804 |
| 19 | 371.3 Pumping Equipment | 39,749 | 12.10% | 4,808 |
| 20 | 389.3 Other Plant & Misc. Equipment | 1,304 | 12.10% | 158 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 12,223 | 29.00% | 3,545 |
| 24 | 380.4 Treatment & Disposal | 189,453 | 29.00% | 54,941 |
| 25 | 381.4 Plant Sewers | 6,911 | 29.00% | 2,004 |
| 26 | 382.4 Outfall Sewer Lines | 40,564 | 29.00% | 11,764 |
| 27 | 389.4 Other Plant & Misc. Equipment | 97 | 29.00% | 28 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 920 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 1,192 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 3,144 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 2,971 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 13 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 722 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 217 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 1,299 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 362 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 89 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 418 | 0.00% | 0 |
| 41 | INTANGIBLE PLANT | 1,929 | 0.00% | 0 |
| 42 | COLLECTION PLANT | 78,395 | 9.37% | 7,342 |
| 43 | SYSTEM PUMPING PLANT | 59,050 | 12.10% | 7,143 |
| 44 | TREATMENT AND DISPOSAL PLANT | 249,248 | 29.00% | 72,282 |
| 45 | GENERAL PLANT | 11,347 | 0.00% | 0 |
| 46 | *TOTAL SEWER ACCUM. DEPR.* | 399,969 | 21.69% | 86,767 |

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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 / Seminole / Chuluota
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 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.

6/14/95 6:59 PM A11S1.XLS

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 / Seminole / Chuluota
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 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 |
| 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 | 91,233 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 0 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 0 |
| 15 | 12/31/92 Balance | 91,233 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 700 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 700 |
| 22 | 12/31/93 Balance | 91,933 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 0 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 0 |
| 29 | 12/31/94 Balance | 91,933 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 3,430 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 3,430 |
| 36 | 12/31/95 Balance | 95,363 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 6,860 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments - CIAC Gross-Up Refund | 56 |
| 42 | 1996 Net Additions | 6,916 |
| 43 | 12/31/96 Balance | 102,279 |

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

6/14/95 6:59 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 / Seminole / Chuluota
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 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 | 2,730 | 5,460 | 8,190 | 56 | 8,246 | 5,460 | 56 | 5,516 | 0.00% | 0 |
| 2 | Line/Main Extensions | 1,400 | 700 | 2,100 | 0 | 2,100 | 1,750 | 0 | 1,750 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11.58% | 0 |
| 4 | Cont. Prpty Other than Lines | 89,883 | 0 | 89,883 | 0 | 89,883 | 89,883 | 0 | 89,883 | 12.10% | 10,876 |
| 5 | Service Installation Fees | 1,350 | 700 | 2,050 | 0 | 2,050 | 1,700 | 0 | 1,700 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 95,363 | 6,860 | 102,223 | 56 | 102,279 | 98,793 | 56 | 98,849 | 11.00% | 10,876 |
| 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 / Seminole / Chuluota
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 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 | 2,730 | 2,730 | 2,730 | 2,730 | 2,730 | 2,730 | 5,460 | 8,190 | 8,190 | 8,190 | 8,190 | 8,190 | 8,190 | 5,460 | 5,460 |
| 2 | Line/Main Extensions | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,750 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 700 | 1,750 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 89,883 | 89,883 | 89,883 | 89,883 | 89,883 | 89,883 | 89,883 | 89,883 | 89,883 | 89,883 | 89,883 | 89,883 | 89,883 | 0 | 89,883 |
| 5 | Service Installation Fees | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,700 | 2,050 | 2,050 | 2,050 | 2,050 | 2,050 | 2,050 | 700 | 1,700 |
| 6 | TOTAL SEWER CIAC | 95,363 | 95,363 | 95,363 | 95,363 | 95,363 | 95,363 | 98,793 | 102,223 | 102,223 | 102,223 | 102,223 | 102,223 | 102,223 | 6,860 | 98,793 |

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

Company: SSU / Seminole / Chuluota
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 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 | 2,730 | 2,730 | 0 | 0 | 0 | 0 | 0 | 5,460 | 2,730 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 350 | 350 | 0 | 0 | 0 | 0 | 0 | 700 | 350 |
| 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 | 350 | 350 | 0 | 0 | 0 | 0 | 0 | 700 | 350 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 3,430 | 3,430 | 0 | 0 | 0 | 0 | 0 | 6,860 | 3,430 |

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

Company: SSU / Seminole / Chuluota
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 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 | 2,730 | 2,730 | 0 | 0 | 0 | 0 | 0 | 5,460 | 2,730 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 350 | 350 | 0 | 0 | 0 | 0 | 0 | 700 | 350 |
| 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 | 350 | 350 | 0 | 0 | 0 | 0 | 0 | 700 | 350 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 3,430 | 3,430 | 0 | 0 | 0 | 0 | 0 | 6,860 | 3,430 |

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

Company: SSU / Seminole / Chuluota
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 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 / Seminole / Chuluota
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 of test year adjustments for CIAC by classificaton 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 | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56 | 56 |
| 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 | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56 | 56 |
| 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 / Seminole / Chuluota
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 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 / Seminole / Chuluota
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 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 |
| 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 | 41,660 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 3,858 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 3,858 |
| 15 | 12/31/92 Balance | 45,518 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 3,869 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 3,869 |
| 22 | 12/31/93 Balance | 49,387 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 3,881 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 3,881 |
| 29 | 12/31/94 Balance | 53,268 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 3,888 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 3,888 |
| 36 | 12/31/95 Balance | 57,156 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 3,952 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 3,952 |
| 43 | 12/31/96 Balance | 61,108 |

(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 / Seminole / Chuluota**
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 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 | 68 | 275 | 343 | 0 | 343 | 205 | 0 | 205 | 0.00% | 0 |
| 2 | Line/Main Extensions | 129 | 55 | 184 | 0 | 184 | 156 | 0 | 156 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9.37% | 0 |
| 4 | Cont. Prpty Other than Lines | 56,778 | 3,577 | 60,355 | 0 | 60,355 | 58,567 | 0 | 58,567 | 12.10% | 7,087 |
| 5 | Service Installation Fees | 181 | 45 | 226 | 0 | 226 | 203 | 0 | 203 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 57,156 | 3,952 | 61,108 | 0 | 61,108 | 59,131 | 0 | 59,131 | 11.99% | 7,087 |

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 / Seminole / Chuluota
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 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 | 68 | 91 | 114 | 137 | 160 | 183 | 205 | 228 | 251 | 274 | 297 | 320 | 343 | 275 | 205 |
| 2 | Line/Main Extensions | 129 | 134 | 139 | 144 | 149 | 154 | 154 | 159 | 164 | 169 | 174 | 179 | 184 | 55 | 156 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 56,778 | 57,076 | 57,374 | 57,672 | 57,970 | 58,268 | 58,567 | 58,865 | 59,163 | 59,461 | 59,759 | 60,057 | 60,355 | 3,577 | 58,567 |
| 5 | Service Installation Fees | 181 | 185 | 189 | 193 | 197 | 201 | 202 | 206 | 210 | 214 | 218 | 222 | 226 | 45 | 203 |
| 6 | TOTAL | 57,156 | 57,486 | 57,816 | 58,146 | 58,476 | 58,808 | 59,128 | 59,458 | 59,788 | 60,118 | 60,448 | 60,778 | 61,108 | 3,952 | 59,131 |





Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Chuluota
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 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 | 23 | 23 | 23 | 23 | 23 | 22 | 23 | 23 | 23 | 23 | 23 | 23 | 275 | 137 |
| 2 | Line/Main Extensions | 5 | 5 | 5 | 5 | 5 | 0 | 5 | 5 | 5 | 5 | 5 | 5 | 55 | 27 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 298 | 298 | 298 | 298 | 298 | 299 | 298 | 298 | 298 | 298 | 298 | 298 | 3,577 | 1,789 |
| 5 | Service Installation Fees | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 45 | 22 |
| 6 | TOTAL | 330 | 330 | 330 | 330 | 330 | 322 | 330 | 330 | 330 | 330 | 330 | 330 | 3,952 | 1,975 |

503



Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Chuluota
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 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 | 23 | 23 | 23 | 23 | 23 | 22 | 23 | 23 | 23 | 23 | 23 | 23 | 275 | 137 |
| 2 | Line/Main Extensions | 5 | 5 | 5 | 5 | 5 | 0 | 5 | 5 | 5 | 5 | 5 | 5 | 55 | 27 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 298 | 298 | 298 | 298 | 298 | 299 | 298 | 298 | 298 | 298 | 298 | 298 | 3,577 | 1,789 |
| 5 | Service Installation Fees | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 45 | 22 |
| 6 | TOTAL | 330 | 330 | 330 | 330 | 330 | 322 | 330 | 330 | 330 | 330 | 330 | 330 | 3,952 | 1,975 |





Note. May not cross foot due to rounding.

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

Company: SSU / Seminole / Chuluota
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 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 |

505



Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Chuluota
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 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 f[illegible]ue 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

**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

| | (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 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% |

| | (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 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 | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | 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 SEWER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

**Company: SSU / Seminole / Chuluota**
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 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.

**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 | 21.37% |
| 34 | Non-used and Useful Amount | 0 |



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 | 4,394,686 | 4,516,283 | 4,551,868 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,458,554 | 4,636,059 | 4,618,754 | 4,483,388 |
| 7 | Other Accounts Receivable | 381,585 | 381,845 | 343,901 | 352,584 | 396,421 | 411,548 | 418,868 | 389,978 | 358,328 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (383,536) | (393,116) | (383,874) | (388,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,855) | (391,574) | (407,346) | (405,828) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 568,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,288 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 180,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,920 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 187,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 187,966 | 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 | 129,513 | 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 Deferred Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,781 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | TOTAL ASSETS | 15,884,181 | 16,303,280 | 16,292,866 | 16,331,798 | 16,501,261 | 16,285,037 | 16,194,728 | 16,084,714 | 15,963,747 | 16,102,648 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 782,268 | 844,928 | 934,869 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,282 | 778,179 | 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 | 596,781 |
| 24 | 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 | 7,348,880 | 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 | 1,829,788 | 1,898,414 | 1,963,043 | 2,029,671 | 2,098,299 | 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 | 10,468,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | ASSETS - LIABILITIES | 7,856,657 | 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 | 4,370,488 | 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 | 377,280,346 | 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 | 12,782,848 | 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) | (95,989,496) | (96,977,468) | (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 | 276,046 |
| 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 | 279,264,319 |
| 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 | 4,196,484 |
| 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 | 2,770,808 | 8,817,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,681 |
| 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 | 4,485,729 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,818,754 | 4,463,396 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,328 | 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) | (400,798) | (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 | 62,820 | 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 | 82,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | TOTAL CURRENT ASSETS | 8,909,593 | 9,384,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,837 | 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 | 2,057,605 | 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 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 |
| 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 | 4,768,517 | 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 | 4,060,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | TOTAL DEFERRED ASSETS | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,197,226 | 30,992,393 | 30,967,979 | 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 | 326,681,759 | 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.

## 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 | 8,456,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,081,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,262,458 | 12,288,458 | 13,180,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,288,863 | 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 | 96,700,508 | 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 | 120,896,758 | 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 | 1,810,000 | 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 | 1,835,361 |
| 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 | (69,513) | 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 | 4,408,982 | 5,194,864 | 5,747,234 | 3,900,697 | 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 | 747,968 |
| 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 | 1,784,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,898,414 | 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 | 2,821,549 | 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) | (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 | 114,038,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,016) | (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 | 328,881,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,987 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,880 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cp + due to rounding.

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

Company: SSU / Seminole / Chuluota
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 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 | 0 | |
| 1 | Dated 3/22/93 | 0 | | Dated 3/22/93 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 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 - % | 16.58% | 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 - % | 21.69% | 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 / Seminole / Chuluota**
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 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 cross foot due to rounding.

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

Company: SSU / Seminole / Chuluota
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 | 45,577 | 0 | 45,577 | 15,374 | 60,951 | 33.73% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 45,577 | 0 | 45,577 | 15,374 | 60,951 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 66,769 | 1,668 | 68,437 | 0 | 68,437 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 55,285 | 0 | 55,285 | 0 | 55,285 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 38,178 | (6,616) | 31,562 | 692 (A) | 32,254 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (75,173) | 441 | (74,732) | 5,664 (B) | (69,068) | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 85,060 | (4,507) | 80,553 | 6,356 | 86,909 | | |
| 12 | **NET OPERATING INCOME** | (39,483) | 4,507 | (34,976) | 9,018 | (25,958) | | |
| 13 | **RATE BASE** | 1,360,216 | 33,129 | 1,393,345 | | 1,393,345 | | A-2(S) |
| 14 | **RATE OF RETURN** | (2.90%) | | (2.51%) | | (1.86%) | | 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 / Seminole / Chuluota
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 | 45,577 | 0 | 45,577 | 304,679 | 350,256 | 668.49% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 45,577 | 0 | 45,577 | 304,679 | 350,256 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 66,769 | 1,668 | 68,437 | 0 | 68,437 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 55,285 | 0 | 55,285 | 0 | 55,285 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 38,178 | (6,616) | 31,562 | 13,711 (A) | 45,273 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (75,173) | 441 | (74,732) | 112,241 (B) | 37,509 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 85,060 | (4,507) | 80,553 | 125,952 | 206,505 | | |
| 12 | **NET OPERATING INCOME** | (39,483) | 4,507 | (34,976) | 178,727 | 143,751 | | |
| 13 | **RATE BASE** | 1,360,216 | 33,129 | 1,393,345 | | 1,393,345 | | A-2(S) |
| 14 | **RATE OF RETURN** | (2.90%) | | (2.51%) | | 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 / Seminole / Chuluota
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% | (18.14%) | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | (1.86%) | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 1,393,345 | 1,393,345 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 143,751 | (25,958) | | |
| 7 | Adjusted Income Under Present Rates | (34,976) | (34,976) | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 178,727 | 9,018 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 290,968 | 14,682 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 304,679 | 15,374 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 290,968 | 14,682 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 112,241 | 5,664 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 13,711 | 692 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 178,727 | 9,018 | | 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 / Seminole / Chuluota
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 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 | 380 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 265 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 245 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 778 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 1,668 | |
| 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. | 77 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (6,693) | |
| 43 | | | |
| 44 | | (6,616) | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 441 | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | 441 | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | (4,507) | |
| 53 | | | |

6/20/95 4:28 PM B03S.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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 | 45,577 | 0 | 45,577 |
| 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 | 45,577 | 0 | 45,577 |
| 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** | 45,577 | 0 | 45,577 |
| 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** | 45,577 | 0 | 45,577 |



Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Chuluota
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 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 | 16,329 | 963 | 17,292 | 11,326 | 540 | 11,866 | 1,380 | 143 | 1,523 | 3,623 | 281 | 3,903 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 4,081 | 46 | 4,127 | 2,830 | 0 | 2,830 | 345 | 19 | 364 | 905 | 27 | 932 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 2,398 | 0 | 2,398 | 2,398 | 0 | 2,398 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 8,105 | 8 | 8,114 | 8,040 | 0 | 8,040 | 5 | 0 | 5 | 61 | 8 | 69 |
| 7 | 716 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 13,729 | 0 | 13,729 | 13,729 | 0 | 13,729 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 11,607 | 43 | 11,650 | 11,368 | 0 | 11,368 | 73 | 8 | 81 | 166 | 36 | 202 |
| 10 | 731 Contractual Services - Eng. | 28 | 0 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 28 | 0 | 28 |
| 11 | 732 Contractual Services - Acct. | 148 | 0 | 148 | 0 | 0 | 0 | 0 | 0 | 0 | 148 | 0 | 148 |
| 12 | 733 Contractual Services - Legal | 89 | 0 | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 89 | 0 | 89 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 3,310 | 344 | 3,653 | 3,080 | 237 | 3,317 | 0 | 0 | 0 | 229 | 107 | 336 |
| 15 | 741 Rental of Real Building/Real Property | 132 | 21 | 153 | 0 | 0 | 0 | 0 | 0 | 0 | 132 | 21 | 153 |
| 16 | 742 Rental of Equipment | 6 | 4 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 4 | 10 |
| 17 | 750 Transportation Expense | 676 | 10 | 685 | 559 | 0 | 559 | 52 | 6 | 58 | 65 | 3 | 68 |
| 18 | 756 Insurance - Vehicle | 101 | 0 | 101 | 0 | 0 | 0 | 0 | 0 | 0 | 101 | 0 | 101 |
| 19 | 757 Insurance - General Liability | 208 | 43 | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 208 | 43 | 251 |
| 20 | 758 Insurance - Workman's Comp | 279 | 2 | 281 | 194 | 0 | 194 | 24 | 1 | 25 | 62 | 1 | 63 |
| 21 | 759 Insurance - Other | 21 | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 21 |
| 22 | 760 Advertising Expense | 23 | 20 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 23 | 20 | 43 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 611 | 0 | 611 | 0 | 0 | 0 | 0 | 0 | 0 | 611 | 0 | 611 |
| 24 | 767 Reg. Comm. Exp. - Other | 49 | 0 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 49 | 0 | 49 |
| 25 | 770 Bad Debt Expense | 181 | 20 | 200 | 0 | 0 | 0 | 181 | 20 | 200 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 4,662 | 144 | 4,806 | 3,185 | 0 | 3,185 | 453 | 26 | 479 | 1,024 | 118 | 1,141 |
| 27 | TOTAL SEWER O & M EXPENSES | 66,769 | 1,668 | 68,437 | 56,709 | 777 | 57,486 | 2,512 | 223 | 2,735 | 7,548 | 668 | 8,216 |

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 / Seminole / Chuluota
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 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 | 1,356 | 1,221 | 1,417 | 1,359 | 1,382 | 1,347 | 1,394 | 1,380 | 1,349 | 1,390 | 1,349 | 1,384 | 16,329 | 963 | 17,292 |
| 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) | 339 | 305 | 354 | 340 | 345 | 337 | 348 | 345 | 337 | 347 | 337 | 346 | 4,081 | 46 | 4,127 |
| 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 | 343 | 0 | 343 | 0 | 343 | 171 | 343 | 171 | 343 | 0 | 343 | 0 | 2,398 | 0 | 2,398 |
| 6 | 715.1-.8 Purchased Power | 675 | 675 | 676 | 676 | 676 | 675 | 675 | 676 | 675 | 676 | 675 | 675 | 8,105 | 8 | 8,114 |
| 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 | 1,292 | 1,169 | 1,169 | 1,169 | 1,169 | 1,169 | 1,169 | 1,074 | 1,074 | 1,074 | 1,074 | 1,127 | 13,729 | 0 | 13,729 |
| 9 | 720.1-.8 Materials & Supplies | 818 | 1,505 | 797 | 895 | 1,488 | 813 | 795 | 1,405 | 794 | 711 | 876 | 711 | 11,607 | 43 | 11,650 |
| 10 | 731.1-.8 Contractual Services - Eng. | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 28 | 0 | 28 |
| 11 | 732.1-.8 Contractual Services - Acct. | 12 | 12 | 13 | 13 | 12 | 12 | 12 | 12 | 12 | 13 | 12 | 12 | 148 | 0 | 148 |
| 12 | 733.1-.8 Contractual Services - Legal | 7 | 7 | 8 | 8 | 7 | 7 | 7 | 7 | 7 | 8 | 7 | 7 | 89 | 0 | 89 |
| 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 | 265 | 274 | 277 | 275 | 275 | 274 | 276 | 274 | 275 | 275 | 275 | 275 | 3,310 | 344 | 3,653 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 11 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 132 | 21 | 153 |
| 16 | 742.1-.8 Rental of Equipment | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 6 | 4 | 10 |
| 17 | 750.1-.8 Transportation Expense | 57 | 56 | 57 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 676 | 10 | 685 |
| 18 | 756.1-.8 Insurance - Vehicle | 8 | 8 | 9 | 9 | 9 | 8 | 8 | 8 | 8 | 9 | 8 | 8 | 101 | 0 | 101 |
| 19 | 757.1-.8 Insurance - General Liability | 17 | 16 | 18 | 18 | 18 | 17 | 17 | 17 | 17 | 18 | 17 | 17 | 208 | 43 | 251 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 23 | 21 | 24 | 23 | 24 | 23 | 24 | 24 | 23 | 24 | 23 | 24 | 279 | 2 | 281 |
| 21 | 759.1-.8 Insurance - Other | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 21 | 0 | 21 |
| 22 | 760.1-.8 Advertising Expense | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 | 20 | 43 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 50 | 48 | 52 | 52 | 51 | 51 | 51 | 51 | 51 | 52 | 50 | 51 | 611 | 0 | 611 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 | 0 | 49 |
| 25 | 770.1-.8 Bad Debt Expense | 15 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 181 | 20 | 200 |
| 26 | 775.1-.8 Miscellaneous Expenses | 395 | 378 | 399 | 389 | 387 | 385 | 391 | 386 | 386 | 390 | 386 | 388 | 4,662 | 144 | 4,806 |
| 27 | TOTAL SEWER O & M EXPENSES | 5,714 | 5,730 | 5,849 | 5,318 | 6,278 | 5,385 | 5,606 | 5,924 | 5,444 | 5,079 | 5,524 | 5,119 | 66,769 | 1,668 | 68,437 |

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 / Seminole / Chuluota
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 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 | 943 | 831 | 990 | 934 | 961 | 931 | 972 | 959 | 935 | 965 | 939 | 967 | 11,326 | 540 | 11,866 |
| 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) | 236 | 208 | 247 | 233 | 240 | 233 | 243 | 240 | 234 | 241 | 235 | 242 | 2,830 | 0 | 2,830 |
| 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 | 343 | 0 | 343 | 0 | 343 | 171 | 343 | 171 | 343 | 0 | 343 | 0 | 2,398 | 0 | 2,398 |
| 6 | 715.1-.6 Purchased Power | 670 | 670 | 670 | 670 | 670 | 670 | 670 | 670 | 670 | 670 | 670 | 670 | 8,040 | 0 | 8,040 |
| 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 | 1,292 | 1,169 | 1,169 | 1,169 | 1,169 | 1,169 | 1,169 | 1,074 | 1,074 | 1,074 | 1,074 | 1,127 | 13,729 | 0 | 13,729 |
| 9 | 720.1-.6 Materials & Supplies | 798 | 1,486 | 778 | 874 | 1,467 | 794 | 775 | 1,385 | 774 | 691 | 856 | 691 | 11,368 | 0 | 11,368 |
| 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 | 268 | 255 | 258 | 255 | 255 | 255 | 256 | 255 | 256 | 256 | 256 | 256 | 3,080 | 237 | 3,317 |
| 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 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 46 | 47 | 47 | 47 | 47 | 559 | 0 | 559 |
| 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) | 16 | 14 | 17 | 16 | 16 | 16 | 17 | 16 | 16 | 17 | 16 | 17 | 194 | 0 | 194 |
| 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 | 274 | 263 | 273 | 263 | 263 | 262 | 267 | 262 | 264 | 264 | 265 | 265 | 3,185 | 0 | 3,185 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 4,884 | 4,943 | 4,789 | 4,462 | 5,431 | 4,548 | 4,758 | 5,078 | 4,611 | 4,224 | 4,700 | 4,280 | 56,709 | 777 | 57,486 |

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 / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Avg. [ ] 13 Month Avg. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 115 | 105 | 117 | 116 | 116 | 115 | 118 | 117 | 114 | 118 | 114 | 116 | 1,380 | 143 | 1,523 |
| 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) | 29 | 26 | 29 | 29 | 29 | 29 | 29 | 29 | 28 | 29 | 28 | 29 | 345 | 19 | 364 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 |
| 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 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 73 | 8 | 81 |
| 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 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 | 6 | 58 |
| 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 - Workmen's Comp (2) | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 | 1 | 25 |
| 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 | 15 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 181 | 20 | 200 |
| 26 | 775.7 | Miscellaneous Expenses | 38 | 35 | 38 | 38 | 38 | 38 | 39 | 38 | 37 | 39 | 37 | 38 | 453 | 26 | 479 |
| 27 | TOTAL SEWER ALLOCATED CUST ACCTS EXP. | | 210 | 192 | 213 | 211 | 211 | 209 | 214 | 212 | 207 | 215 | 207 | 212 | 2,512 | 223 | 2,735 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmen'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 / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Avg. [ ] 13 Month Avg. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 296 | 286 | 310 | 310 | 305 | 301 | 304 | 304 | 301 | 307 | 296 | 301 | 3,623 | 281 | 3,903 |
| 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) | 74 | 71 | 78 | 77 | 76 | 75 | 76 | 76 | 75 | 77 | 74 | 75 | 905 | 27 | 932 |
| 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 Powor | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 61 | 8 | 69 |
| 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 | 14 | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 166 | 36 | 202 |
| 10 | 731.8 Contractual Services - Eng. | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 28 | 0 | 28 |
| 11 | 732.8 Contractual Services - Acct. | 12 | 12 | 13 | 13 | 12 | 12 | 12 | 12 | 12 | 13 | 12 | 12 | 148 | 0 | 148 |
| 12 | 733.8 Contractual Services - Legal | 7 | 7 | 8 | 8 | 7 | 7 | 7 | 7 | 7 | 8 | 7 | 7 | 89 | 0 | 89 |
| 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 | 19 | 18 | 20 | 20 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 229 | 107 | 336 |
| 15 | 741.8 Rental of Real Building/Real Property | 11 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 132 | 21 | 153 |
| 16 | 742.8 Rental of Equipment | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 6 | 4 | 10 |
| 17 | 750.8 Transportation Expense | 5 | 5 | 6 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 | 3 | 68 |
| 18 | 756.8 Insurance - Vehicle | 8 | 8 | 9 | 9 | 9 | 8 | 8 | 8 | 8 | 9 | 8 | 8 | 101 | 0 | 101 |
| 19 | 757.8 Insurance - General Liability | 17 | 16 | 18 | 18 | 18 | 17 | 17 | 17 | 17 | 18 | 17 | 17 | 206 | 43 | 251 |
| 20 | 758.8 Insurance - Workman's Comp (2) | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 62 | 1 | 63 |
| 21 | 759.8 Insurance - Other | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 21 | 0 | 21 |
| 22 | 760.8 Advertising Expense | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 | 20 | 43 |
| 23 | 766.8 Reg. Comm. Exp. - Rate Case Amort. | 50 | 48 | 52 | 52 | 51 | 51 | 51 | 51 | 51 | 52 | 50 | 51 | 611 | 0 | 611 |
| 24 | 767.8 Reg. Comm. Exp. - Other | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 | 0 | 49 |
| 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 | 84 | 81 | 88 | 87 | 86 | 85 | 86 | 86 | 85 | 87 | 84 | 85 | 1,024 | 118 | 1,141 |
| 27 | TOTAL SEWER ALLOCATED A & G EXPENSES | 620 | 595 | 647 | 645 | 636 | 626 | 633 | 634 | 626 | 640 | 617 | 627 | 7,548 | 668 | 8,216 |

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 / Seminole / Chuluota
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 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 | 15,914 | 934 | (519) | 16,329 | 0 | 122 | 63 | 0 | 0 | 778 | 963 | 17,292 |
| 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) | 3,952 | 129 | 0 | 4,081 | 0 | 30 | 16 | 0 | 0 | 0 | 46 | 4,127 |
| 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 | 2,352 | 46 | 0 | 2,398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,398 |
| 6 | 715.1-.8 Purchased Power | 8,112 | 0 | (7) | 8,105 | 0 | 8 | 0 | 0 | 0 | 0 | 8 | 8,114 |
| 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 | 13,466 | 263 | 0 | 13,729 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,729 |
| 9 | 720.1-.8 Materials & Supplies | 11,409 | 222 | (25) | 11,607 | 0 | 15 | 21 | 8 | 0 | 0 | 43 | 11,650 |
| 10 | 731.1-.8 Contractual Services - Eng. | 30 | 1 | (3) | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 |
| 11 | 732.1-.8 Contractual Services - Acct. | 160 | 3 | (15) | 148 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 148 |
| 12 | 733.1-.8 Contractual Services - Legal | 96 | 2 | (9) | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 89 |
| 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 | 3,270 | 64 | (24) | 3,310 | 0 | 38 | 69 | 237 | 0 | 0 | 344 | 3,653 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 143 | 3 | (14) | 132 | 0 | 21 | 0 | 0 | 0 | 0 | 21 | 153 |
| 16 | 742.1-.8 Rental of Equipment | 7 | 0 | (1) | 6 | 0 | 3 | 1 | 0 | 0 | 0 | 4 | 10 |
| 17 | 750.1-.8 Transportation Expense | 675 | 13 | (12) | 676 | 0 | 10 | 0 | 0 | 0 | 0 | 10 | 685 |
| 18 | 756.1-.8 Insurance - Vehicle | 109 | 2 | (10) | 101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 101 |
| 19 | 757.1-.8 Insurance - General Liability | 225 | 4 | (22) | 208 | 0 | 43 | 0 | 0 | 0 | 0 | 43 | 251 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 285 | (5) | 0 | 279 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 281 |
| 21 | 759.1-.8 Insurance - Other | 22 | 0 | (2) | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| 22 | 760.1-.8 Advertising Expense | 24 | 0 | (2) | 23 | 0 | 0 | 20 | 0 | 0 | 0 | 20 | 43 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 404 | 0 | 207 | 611 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 611 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 55 | 0 | (6) | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49 |
| 25 | 770.1-.8 Bad Debt Expense | 196 | 4 | (19) | 181 | 0 | 20 | 0 | 0 | 0 | 0 | 20 | 200 |
| 26 | 775.1-.8 Miscellaneous Expenses | 4,723 | 92 | (153) | 4,662 | 0 | 68 | 76 | 0 | 0 | 0 | 144 | 4,806 |
| 27 | TOTAL SEWER O & M EXPENSES | 65,628 | 1,777 | (636) | 66,769 | 0 | 380 | 265 | 245 | 0 | 778 | 1,668 | 68,437 |

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 / Seminole / Chuluota
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 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 | 10,698 | 628 | (0) | 11,326 | 0 | 0 | 0 | 0 | 0 | 540 | 540 | 11,866 |
| 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) | 2,657 | 174 | 0 | 2,830 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,830 |
| 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 | 2,352 | 46 | 0 | 2,398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,398 |
| 6 | 715.1-.6 Purchased Power | 8,040 | 0 | 0 | 8,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,040 |
| 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 | 13,466 | 263 | 0 | 13,729 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,729 |
| 9 | 720.1-.6 Materials & Supplies | 11,150 | 217 | (0) | 11,368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,368 |
| 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 | 3,021 | 59 | 0 | 3,080 | 0 | 0 | 0 | 237 | 0 | 0 | 237 | 3,317 |
| 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 | 549 | 11 | 0 | 559 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 559 |
| 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) | 191 | 2 | 0 | 194 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 194 |
| 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 | 3,124 | 61 | (0) | 3,185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,185 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 55,249 | 1,460 | (0) | 56,709 | 0 | 0 | 0 | 237 | 0 | 540 | 777 | 57,486 |

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 / Seminole / Chuluota
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 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 | 1,439 | 84 | (143) | 1,380 | 0 | 77 | 0 | 0 | 0 | 66 | 143 | 1,523 |
| 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) | 357 | (12) | 0 | 345 | 0 | 19 | 0 | 0 | 0 | 0 | 19 | 364 |
| 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 | 5 | 0 | (0) | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 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 | 79 | 2 | (8) | 73 | 0 | 8 | 0 | 0 | 0 | 0 | 8 | 81 |
| 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 | 56 | 1 | (5) | 52 | 0 | 6 | 0 | 0 | 0 | 0 | 6 | 58 |
| 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) | 26 | (2) | 0 | 24 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 25 |
| 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 | 196 | 4 | (19) | 181 | 0 | 20 | 0 | 0 | 0 | 0 | 20 | 200 |
| 26 | 775.7 | Miscellaneous Expenses | 490 | 10 | (47) | 453 | 0 | 26 | 0 | 0 | 0 | 0 | 26 | 479 |
| 27 | TOTAL SEWER O & M EXPENSES | | 2,649 | 86 | (222) | 2,512 | 0 | 157 | 0 | 0 | 0 | 66 | 223 | 2,735 |

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, 656/756 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 / Seminole / Chuluota
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 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 | 3,777 | 222 | (376) | 3,623 | 0 | 45 | 63 | 0 | 0 | 173 | 281 | 3,903 |
| 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) | 938 | (33) | 0 | 905 | 0 | 11 | 16 | 0 | 0 | 0 | 27 | 932 |
| 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 | 67 | 0 | (6) | 61 | 0 | 8 | 0 | 0 | 0 | 0 | 8 | 69 |
| 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 | 180 | 4 | (17) | 168 | 0 | 7 | 21 | 8 | 0 | 0 | 36 | 202 |
| 10 | 731.8 | Contractual Services - Eng. | 30 | 1 | (3) | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 |
| 11 | 732.8 | Contractual Services - Acct. | 160 | 3 | (15) | 148 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 148 |
| 12 | 733.8 | Contractual Services - Legal | 96 | 2 | (9) | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 89 |
| 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 | 248 | 5 | (24) | 229 | 0 | 38 | 69 | 0 | 0 | 0 | 107 | 336 |
| 15 | 741.8 | Rental of Real Building/Real Property | 143 | 3 | (14) | 132 | 0 | 21 | 0 | 0 | 0 | 0 | 21 | 153 |
| 16 | 742.8 | Rental of Equipment | 7 | 0 | (1) | 6 | 0 | 3 | 1 | 0 | 0 | 0 | 4 | 10 |
| 17 | 750.8 | Transportation Expense | 70 | 1 | (7) | 65 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 68 |
| 18 | 756.8 | Insurance - Vehicle | 109 | 2 | (10) | 101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 101 |
| 19 | 757.8 | Insurance - General Liability | 225 | 4 | (22) | 208 | 0 | 43 | 0 | 0 | 0 | 0 | 43 | 251 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 68 | (6) | 0 | 62 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 63 |
| 21 | 759.8 | Insurance - Other | 22 | 0 | (2) | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| 22 | 760.8 | Advertising Expense | 24 | 0 | (2) | 23 | 0 | 0 | 20 | 0 | 0 | 0 | 20 | 43 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 404 | 0 | 207 | 611 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 611 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 55 | 0 | (6) | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 1,108 | 22 | (106) | 1,024 | 0 | 42 | 76 | 0 | 0 | 0 | 118 | 1,141 |
| 27 | | TOTAL SEWER O & M EXPENSES | 7,731 | 231 | (413) | 7,548 | 0 | 222 | 265 | 8 | 0 | 173 | 668 | 8,216 |

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 [illegible] due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | % |
| 1 | 701.1-.8 | Salaries & Wages - Employees | 15,914 | 17,292 | 1,379 | 8.66% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 3,952 | 4,127 | 175 | 4.42% |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 2,352 | 2,398 | 46 | 1.95% |
| 6 | 715.1-.8 | Purchased Power | 8,112 | 8,114 | 1 | 0.02% |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 | Chemicals | 13,466 | 13,729 | 263 | 1.95% |
| 9 | 720.1-.8 | Materials & Supplies | 11,409 | 11,650 | 241 | 2.11% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 30 | 28 | (2) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 160 | 148 | (12) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 96 | 89 | (7) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 3,269 | 3,653 | 384 | 11.75% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 143 | 153 | 10 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 7 | 10 | 3 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 675 | 685 | 10 | 1.52% |
| 18 | 756.1-.8 | Insurance - Vehicle | 109 | 101 | (8) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 225 | 251 | 26 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 284 | 281 | (3) | (1.05%) |
| 21 | 759.1-.8 | Insurance - Other | 22 | 21 | (2) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 24 | 43 | 18 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 404 | 611 | 207 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 54 | 49 | (5) | (8.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 196 | 200 | 5 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 4,723 | 4,806 | 83 | 1.76% |
| 27 | TOTAL SEWER O & M EXPENSES | | 65,627 | 68,437 | 2,810 | 4.28% |
| 28 | TOTAL ( LESS ACCTS 766 & 767) | | 65,169 | 67,778 | 2,609 | 4.00% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-6(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
| 1 | 701.1-.6 | Salaries & Wages - Employees | 10,698 | 11,866 | 1,168 | 10.92% |
| 2 | 703.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.6 | Employee Pensions & Benefits | 2,657 | 2,830 | 173 | 6.53% |
| 4 | 710.1-.6 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.6 | Sludge Removal | 2,352 | 2,398 | 46 | 1.95% |
| 6 | 715.1-.6 | Purchased Power | 8,040 | 8,040 | 0 | 0.00% |
| 7 | 716.1-.6 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.6 | Chemicals | 13,466 | 13,729 | 263 | 1.95% |
| 9 | 720.1-.6 | Materials & Supplies | 11,150 | 11,368 | 218 | 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 | 3,021 | 3,317 | 296 | 9.81% |
| 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 | 549 | 559 | 10 | 1.87% |
| 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 | 191 | 194 | 3 | 1.40% |
| 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 | 3,124 | 3,185 | 61 | 1.95% |
| 27 | TOTAL SEWER O & M EXPENSES | | 55,248 | 57,486 | 2,238 | 4.05% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 55,248 | 57,486 | 2,238 | 4.05% |

NOTE: See Volume II for variance explanations.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 3 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-.7 | Salaries & Wages - Employees | | 1,439 | 1,523 | 84 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | | 357 | 364 | 7 | 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 | | 5 | 5 | (0) | (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 | | 79 | 81 | 2 | 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 | | 56 | 58 | 2 | 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 | | 26 | 25 | (1) | (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 | | 196 | 200 | 5 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | | 490 | 479 | (11) | (2.30%) |
| 27 | TOTAL SEWER O & M EXPENSES | | | 2,649 | 2,735 | 87 | 3.28% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | | 2,649 | 2,735 | 87 | 3.28% |

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | % |
| 1 | 701.1-.8 | Salaries & Wages - Employees | 3,777 | 3,903 | 127 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 938 | 932 | (6) | (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 | 67 | 69 | 2 | 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 | 180 | 202 | 22 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 30 | 28 | (2) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 160 | 148 | (12) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 96 | 89 | (7) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 248 | 336 | 88 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 143 | 153 | 10 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 7 | 10 | 3 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 70 | 68 | (2) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 109 | 101 | (8) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 225 | 251 | 26 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 68 | 63 | (5) | (7.16%) |
| 21 | 759.1-.8 | Insurance - Other | 22 | 21 | (2) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 24 | 43 | 18 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 404 | 611 | 207 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 54 | 49 | (5) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 1,108 | 1,141 | 33 | 3.00% |
| 27 | TOTAL SEWER O & M EXPENSES | | 7,730 | 8,216 | 486 | 6.29% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 7,272 | 7,557 | 284 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

Company: SSU / Seminole / Chuluota
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 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 / Seminole / Chuluota
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 [ ]

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 | | | | 56,563 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 28,000 | 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 | $3 | |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 114 | |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 726 | |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 72 | |
| 54 | | | 854,174 | 915 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 1,066 | |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 463 | |
| 58 | | | 1,427,241 | 1,528 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 2,443 | |
| 60 | Annual Amortization | | $570,354 | $611 | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 134 | |
| 64 | % of Total | | 100.000000% | 0.107070% | |

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

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Seminole / Chuluota
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 [ ]

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 | 4,567 | 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. | | | 17,829 | 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 / Seminole / Chuluota
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 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 / Seminole / Chuluota
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 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 / Seminole / Chuluota
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 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 | 2,614 | 40 | 2.50% | 65 | 0 | 65 | 0.00% | 0 | 65 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,497 | 18 | 5.56% | 83 | 0 | 83 | 0.00% | 0 | 83 |
| 5 | COLLECTION PLANT | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | (29) | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 216,765 | 32 | 3.13% | 6,785 | 0 | 6,785 | 12.10% | 821 | 5,964 |
| 8 | 360.2 Collection Sewers - Force | 234,425 | 30 | 3.33% | 7,806 | 0 | 7,806 | 12.10% | 944 | 6,862 |
| 9 | 361.2 Collection Sewers - Gravity | 262,472 | 45 | 2.22% | 5,827 | 0 | 5,827 | 12.10% | 705 | 5,122 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 20,390 | 38 | 2.63% | 536 | 0 | 536 | 0.00% | 0 | 536 |
| 12 | 364.2 Flow Measuring Devices | 10,544 | 5 | 20.00% | 2,109 | 0 | 2,109 | 0.00% | 0 | 2,109 |
| 13 | 365.2 Flow Measuring Installation | 0 | 38 | 2.63% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 1,027 | 18 | 5.56% | 57 | 0 | 57 | 0.00% | 0 | 57 |
| 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 | 53,647 | 32 | 3.13% | 1,679 | 0 | 1,679 | 12.10% | 203 | 1,476 |
| 18 | 370.3 Receiving Wells | 99,568 | 30 | 3.33% | 3,316 | 0 | 3,316 | 12.10% | 401 | 2,915 |
| 19 | 371.3 Pumping Equipment | 78,746 | 18 | 5.56% | 4,378 | 0 | 4,378 | 12.10% | 530 | 3,848 |
| 20 | 389.3 Other Plant & Misc. Equipment | 1,960 | 18 | 5.56% | 103 | 0 | 103 | 12.10% | 12 | 91 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 286,692 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 28,817 | 32 | 3.13% | 902 | 0 | 902 | 29.00% | 262 | 640 |
| 24 | 380.4 Treatment & Disposal | 533,798 | 18 | 5.56% | 29,679 | 0 | 29,679 | 29.00% | 8,607 | 21,072 |
| 25 | 381.4 Plant Sewers | 37,359 | 35 | 2.86% | 1,068 | 0 | 1,068 | 29.00% | 310 | 758 |
| 26 | 382.4 Outfall Sewer Lines | 203,682 | 30 | 3.33% | 6,783 | 0 | 6,783 | 29.00% | 1,967 | 4,816 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 18 | 5.56% | 0 | 0 | 0 | 29.00% | 0 | 0 |
| 28 | GENERAL PLANT | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 383 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 3,902 | 40 | 2.50% | 98 | 0 | 98 | 0.00% | 0 | 98 |
| 31 | 390.5 Office Furniture & Equipment | 2,412 | 15 | 6.67% | 161 | 0 | 161 | 0.00% | 0 | 161 |
| 32 | 390.51 Computer Equipment | 6,420 | 6 | 16.67% | 1,070 | 0 | 1,070 | 0.00% | 0 | 1,070 |
| 33 | 391.5 Transportation Equipment | 3,704 | 6 | 16.67% | 617 | 0 | 617 | 0.00% | 0 | 617 |
| 34 | 392.5 Stores Equipment | 35 | 18 | 5.56% | 2 | 0 | 2 | 0.00% | 0 | 2 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,344 | 16 | 6.25% | 84 | 0 | 84 | 0.00% | 0 | 84 |
| 36 | 394.5 Laboratory Equipment | 1,219 | 15 | 6.67% | 81 | 0 | 81 | 0.00% | 0 | 81 |
| 37 | 395.5 Power Operated Equipment | 1,539 | 12 | 8.33% | 128 | 0 | 128 | 0.00% | 0 | 128 |
| 38 | 396.5 Communication Equipment | 699 | 10 | 10.00% | 70 | 0 | 70 | 0.00% | 0 | 70 |
| 39 | 397.5 Miscellaneous Equipment | 314 | 15 | 6.67% | 21 | 0 | 21 | 0.00% | 0 | 21 |
| 40 | 398.5 Other Tangible Plant | 591 | 10 | 10.00% | 59 | 0 | 59 | 0.00% | 0 | 59 |
| 41 | INTANGIBLE PLANT | 4,111 | | 3.60% | 148 | 0 | 148 | 0.00% | 0 | 148 |
| 42 | COLLECTION PLANT | 745,595 | | 3.10% | 23,120 | 0 | 23,120 | 10.68% | 2,470 | 20,650 |
| 43 | SYSTEM PUMPING PLANT | 233,822 | | 4.05% | 9,476 | 0 | 9,476 | 12.09% | 1,146 | 8,330 |
| 44 | TREATMENT AND DISPOSAL PLANT | 1,090,346 | | 3.52% | 38,432 | 0 | 38,432 | 29.00% | 11,146 | 27,286 |
| 45 | GENERAL PLANT | 22,561 | | 10.60% | 2,391 | 0 | 2,391 | 0.00% | 0 | 2,391 |
| 46 | TOTAL DEPRECIATION EXPENSE | 2,096,434 | | 3.51% | 73,567 | 0 | 73,567 | 20.07% | 14,762 | 58,805 |
| 47 | LESS: AMORTIZATION OF CIAC | | | | (3,952) | 0 | (3,952) | | (432) | (3,520) |
| 48 | NET DEPRECIATION EXPENSE - SEWER | | | | 69,615 | 0 | 69,615 | | 14,330 | 55,285 |

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

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

Company: SSU / Seminole / Chuluota
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 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

| | (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 | 5,516 | 4.98% | 275 | 0 | 275 | 0.00% | 0 | 275 |
| 2 | Line/Main Extension Fees | 1,750 | 3.16% | 55 | 0 | 55 | 0.00% | 0 | 55 |
| 3 | Contributed Lines | 0 | 3.16% | 0 | 0 | 0 | 10.68% | 0 | 0 |
| 4 | Contributed Property Other Than Lines | 89,883 | 3.98% | 3,577 | 0 | 3,577 | 12.09% | 432 | 3,145 |
| 5 | Service Installation Fees | 1,700 | 2.63% | 45 | 0 | 45 | 0.00% | 0 | 45 |
| 6 | TOTAL SEWER CIAC AMORT. EXPENSE | 98,849 | | 3,952 | 0 | 3,952 | | 432 | 3,520 |

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 / Seminole / Chuluota
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 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 | 10,544 | 2,109 | 20.00% |
| 3 | 365.2 Flow Measuring Installation | 0 | 0 | 0.00% |
| 4 | 354.4 Structures & Improvements | 28,817 | 902 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 533,796 | 29,679 | 5.56% |
| 6 | 381.4 Plant Sewers | 37,359 | 1,068 | 2.86% |
| 7 | 382.4 Outfall Sewer Lines | 203,682 | 6,783 | 3.33% |
| 8 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0.00% |
| 9 | **COMPOSITE RATE** | 814,198 | 40,541 | 4.98% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 216,765 | 6,785 | 3.13% |
| 12 | 360.2 Collection Sewers - Force | 234,425 | 7,806 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 262,472 | 5,827 | 2.22% |
| 14 | 362.2 Special Collecting | 0 | 0 | 0.00% |
| 15 | 389.2 Other Plant & Misc. Equipment | 1,027 | 57 | 5.55% |
| 16 | 354.3 Structures & Improvements | 53,647 | 1,679 | 3.13% |
| 17 | 370.3 Receiving Wells | 99,568 | 3,316 | 3.33% |
| 18 | 371.3 Pumping Equipment | 78,746 | 4,378 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 1,860 | 103 | 5.54% |
| 20 | **COMPOSITE RATE** | 948,511 | 29,951 | 3.16% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 20,390 | 536 | 2.63% |
| 23 | **COMPOSITE RATE** | 20,390 | 536 | 2.63% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 814,198 | 40,541 | 4.98% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 948,511 | 29,951 | 3.16% |
| 27 | Service Installation Fees (Line 23) | 20,390 | 536 | 2.63% |
| 28 | **COMPOSITE RATE** | 1,783,099 | 71,028 | 3.98% |

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 / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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%) | 2,051 | 0 | 2,051 | B-4(S) | |
| 2 | PAYROLL TAXES: (8.0%) | 1,306 | 77 | 1,383 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | TOTAL | 1,306 | 77 | 1,383 | | |
| 7 | REAL ESTATE & PERSONAL PROPERTY TAXES: | 34,821 | 0 | 34,821 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 34,821 | 0 | 34,821 | | |
| 10 | Non-used & Useful Percent | | | 19.22% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | (6,693) | (6,693) | | |
| 12 | TOTAL USED & USEFUL REAL EST. TAXES | 34,821 | (6,693) | 28,128 | | |
| 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) | 38,178 | (6,616) | 31,562 | | 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 / Seminole / Chuluota
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 [ ] Non FPSC [ ]

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 | 45,577 | 0 | 45,577 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 66,769 | 1,668 | 68,437 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 55,285 | 0 | 55,285 | B-14(S) |
| 6 | Amortization | 0 | 0 | 0 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 38,178 | (4,565) | 33,613 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 160,233 | (2,897) | 157,336 | |
| 9 | **PRE-TAX OPERATING INCOME** | (114,656) | 2,897 | (111,759) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (114,656) | 2,897 | (111,759) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 1,360,216 | 33,129 | 1,393,345 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 71,955 | 1,753 | 73,708 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (186,611) | 1,144 | (185,467) | |
| 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) | (71,985) | 441 | (71,544) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 2,792 | 0 | 2,792 | C-1(S) |
| 22 | Investment Tax Credit | 396 | 0 | 396 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (75,173) | 441 | (74,732) | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Seminole / Chuluota
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 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 (%) | 20.07% | 0.00% | 20.07% | 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 / Marion / Citrus Park**
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 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 | 528,695 | 0 | 528,695 | A-6 (S) |
| 2 | Utility Land & Land Rights | 345,327 | 0 | 345,327 | A-6 (S) |
| 3 | Non-Used and Useful | 0 | 0 | 0 | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | — |
| 5 | Accumulated Depreciation | (270,974) | 0 | (270,974) | A-10 (S) |
| 6 | CIAC | (106,437) | 0 | (106,437) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 57,969 | 0 | 57,969 | 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 | (1,994) | 0 | (1,994) | Vol. II |
| 13 | Deferred Taxes | (4,677) | 0 | (4,677) | C-7 (S) |
| 14 | Working Capital Allowance | 11,549 | 0 | 11,549 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 559,458 | 0 | 559,458 | |

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Note: May not cross foot due to rounding.

# SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Marion / Citrus Park
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 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. | 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 / Marion / Citrus Park**
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 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** | 0 | 0 | |
| 37 | 1. | | | A-21(S) |
| 38 | | 0 | 0 | |
| 39 | 2. | | | |
| 40 | | 0 | 0 | |
| 41 | | 0 | 0 | |
| 42 | **TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS** | 0 | 0 | |

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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 / Marion / Citrus Park
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 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 / Marion / Citrus Park
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 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 |
| 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 | | 855,329 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 0 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 0 |
| 15 | 12/31/92 Balance | | 855,329 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 0 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 2,924 |
| 21 | 1993 Net Additions | | 2,924 |
| 22 | 12/31/93 Balance | | 858,253 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 10,381 |
| 26 | 1994 Retirements | | 1,188 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 9,193 |
| 29 | 12/31/94 Balance | | 867,446 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (321) |
| 32 | 1995 Additions | | 7,895 |
| 33 | 1995 Retirements | | 441 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 7,454 |
| 36 | 12/31/95 Balance | | 874,579 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (2,998) |
| 39 | 1996 Additions | | 4,062 |
| 40 | 1996 Retirements | | 34 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 4,028 |
| 43 | 12/31/96 Balance | | 875,610 |

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

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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 / Marion / Citrus Park
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 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) 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 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 239 | 0 | 0 | 0 | 239 | 0 | 239 | 239 | 0 | 239 |
| 4 | 389.1 Other Plant & Misc. Equipment | 9,116 | 0 | 0 | 0 | 9,116 | 0 | 9,116 | 9,116 | 0 | 9,116 |
| 5 | COLLECTION PLANT | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 6,913 | 0 | 0 | 0 | 6,913 | 0 | 6,913 | 6,913 | 0 | 6,913 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 120,466 | 0 | 0 | 0 | 120,466 | 0 | 120,466 | 120,466 | 0 | 120,466 |
| 9 | 361.2 Collection Sewers - Gravity | 2,020 | 0 | 0 | 0 | 2,020 | 0 | 2,020 | 2,020 | 0 | 2,020 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 849 | 0 | 0 | 0 | 849 | 0 | 849 | 849 | 0 | 849 |
| 12 | 364.2 Flow Measuring Devices | 392 | 0 | 0 | 0 | 392 | 0 | 392 | 392 | 0 | 392 |
| 13 | 365.2 Flow Measuring Installation | 4 | 0 | 0 | 0 | 4 | 0 | 4 | 4 | 0 | 4 |
| 14 | 389.2 Other Plant & Misc. Equipment | 59 | 0 | 0 | 0 | 59 | 0 | 59 | 59 | 0 | 59 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 23,819 | 0 | 0 | 0 | 23,819 | 0 | 23,819 | 23,819 | 0 | 23,819 |
| 18 | 370.3 Receiving Wells | 460 | 0 | 0 | 0 | 460 | 0 | 460 | 460 | 0 | 460 |
| 19 | 371.3 Pumping Equipment | 5,428 | 0 | 0 | 0 | 5,428 | 0 | 5,428 | 5,428 | 0 | 5,428 |
| 20 | 389.3 Other Plant & Misc. Equipment | 119 | 0 | 0 | 0 | 119 | 0 | 119 | 119 | 0 | 119 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 337,654 | 0 | 0 | 0 | 337,654 | 0 | 337,654 | 337,654 | 0 | 337,654 |
| 23 | 354.4 Structures & Improvements | 44,809 | 0 | 0 | 0 | 44,809 | 0 | 44,809 | 44,809 | 0 | 44,809 |
| 24 | 380.4 Treatment & Disposal | 275,574 | 0 | 0 | 0 | 275,574 | 0 | 275,574 | 275,574 | 0 | 275,574 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 1,116 | 0 | 0 | 0 | 1,116 | 0 | 1,116 | 1,116 | 0 | 1,116 |
| 27 | 389.4 Other Plant & Misc. Equipment | 199 | 0 | 0 | 0 | 199 | 0 | 199 | 199 | 0 | 199 |
| 28 | GENERAL PLANT | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 760 | 0 | 0 | 0 | 760 | 0 | 760 | 760 | 0 | 760 |
| 30 | 354.5 Structures & Improvements | 7,725 | 65 | (34) | 31 | 7,757 | 0 | 7,757 | 7,747 | 0 | 7,747 |
| 31 | 390.5 Office Furniture & Equipment | 4,787 | 0 | 0 | 0 | 4,787 | 0 | 4,787 | 4,787 | 0 | 4,787 |
| 32 | 390.51 Computer Equipment | 11,279 | 2,419 | 0 | 2,419 | 13,698 | 0 | 13,698 | 12,744 | 0 | 12,744 |
| 33 | 391.5 Transportation Equipment | 7,155 | 325 | 0 | 325 | 7,480 | 0 | 7,480 | 7,352 | 0 | 7,352 |
| 34 | 392.5 Stores Equipment | 69 | 0 | 0 | 0 | 69 | 0 | 69 | 69 | 0 | 69 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 2,609 | 98 | 0 | 98 | 2,707 | 0 | 2,707 | 2,668 | 0 | 2,668 |
| 36 | 394.5 Laboratory Equipment | 2,373 | 77 | 0 | 77 | 2,450 | 0 | 2,450 | 2,420 | 0 | 2,420 |
| 37 | 395.5 Power Operated Equipment | 2,404 | 1,078 | 0 | 1,078 | 3,481 | 0 | 3,481 | 3,056 | 0 | 3,056 |
| 38 | 396.5 Communication Equipment | 1,387 | 0 | 0 | 0 | 1,387 | 0 | 1,387 | 1,387 | 0 | 1,387 |
| 39 | 397.5 Miscellaneous Equipment | 623 | 0 | 0 | 0 | 623 | 0 | 623 | 623 | 0 | 623 |
| 40 | 398.5 Other Tangible Plant | 1,173 | 0 | 0 | 0 | 1,173 | 0 | 1,173 | 1,173 | 0 | 1,173 |
| 41 | INTANGIBLE PLANT | 9,355 | 0 | 0 | 0 | 9,355 | 0 | 9,355 | 9,355 | 0 | 9,355 |
| 42 | COLLECTION PLANT | 130,703 | 0 | 0 | 0 | 130,703 | 0 | 130,703 | 130,703 | 0 | 130,703 |
| 43 | SYSTEM PUMPING PLANT | 29,826 | 0 | 0 | 0 | 29,826 | 0 | 29,826 | 29,826 | 0 | 29,826 |
| 44 | TREATMENT AND DISPOSAL PLANT | 659,352 | 0 | 0 | 0 | 659,352 | 0 | 659,352 | 659,352 | 0 | 659,352 |
| 45 | GENERAL PLANT | 42,345 | 4,062 | (34) | 4,028 | 46,373 | 0 | 46,373 | 44,786 | 0 | 44,786 |
| 46 | TOTAL PLANT IN SERVICE | 871,581 | 4,062 | (34) | 4,028 | 875,610 | 0 | 875,610 | 874,022 | 0 | 874,022 |
| 47 | LAND & LAND RIGHTS | 345,327 | 0 | 0 | 0 | 345,327 | 0 | 345,327 | 345,327 | 0 | 345,327 |
| 48 | TOTAL PIS LESS LAND | 526,255 | 4,062 | (34) | 4,028 | 530,283 | 0 | 530,283 | 528,695 | 0 | 528,695 |



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 / Marion / Citrus Park
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 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-8 (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 | 239 | 239 | 239 | 239 | 239 | 239 | 239 | 239 | 239 | 239 | 239 | 239 | 239 | 0 | 239 |
| 4 | 389.1 Other Plant & Misc. Equipment | 9,116 | 9,116 | 9,116 | 9,116 | 9,116 | 9,116 | 9,116 | 9,116 | 9,116 | 9,116 | 9,116 | 9,116 | 9,116 | 0 | 9,116 |
| 5 | COLLECTION PLANT | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 6,913 | 6,913 | 6,913 | 6,913 | 6,913 | 6,913 | 6,913 | 6,913 | 6,913 | 6,913 | 6,913 | 6,913 | 6,913 | 0 | 6,913 |
| 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 | 120,466 | 120,466 | 120,466 | 120,466 | 120,466 | 120,466 | 120,466 | 120,466 | 120,466 | 120,466 | 120,466 | 120,466 | 120,466 | 0 | 120,466 |
| 9 | 361.2 Collection Sewers - Gravity | 2,020 | 2,020 | 2,020 | 2,020 | 2,020 | 2,020 | 2,020 | 2,020 | 2,020 | 2,020 | 2,020 | 2,020 | 2,020 | 0 | 2,020 |
| 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 | 849 | 849 | 849 | 849 | 849 | 849 | 849 | 849 | 849 | 849 | 849 | 849 | 849 | 0 | 849 |
| 12 | 364.2 Flow Measuring Devices | 392 | 392 | 392 | 392 | 392 | 392 | 392 | 392 | 392 | 392 | 392 | 392 | 392 | 0 | 392 |
| 13 | 365.2 Flow Measuring Installation | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 4 |
| 14 | 389.2 Other Plant & Misc. Equipment | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 0 | 59 |
| 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 | 23,819 | 23,819 | 23,819 | 23,819 | 23,819 | 23,819 | 23,819 | 23,819 | 23,819 | 23,819 | 23,819 | 23,819 | 23,819 | 0 | 23,819 |
| 18 | 370.3 Receiving Wells | 460 | 460 | 460 | 460 | 460 | 460 | 460 | 460 | 460 | 460 | 460 | 460 | 460 | 0 | 460 |
| 19 | 371.3 Pumping Equipment | 5,428 | 5,428 | 5,428 | 5,428 | 5,428 | 5,428 | 5,428 | 5,428 | 5,428 | 5,428 | 5,428 | 5,428 | 5,428 | 0 | 5,428 |
| 20 | 389.3 Other Plant & Misc. Equipment | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 0 | 119 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 337,654 | 337,654 | 337,654 | 337,654 | 337,654 | 337,654 | 337,654 | 337,654 | 337,654 | 337,654 | 337,654 | 337,654 | 337,654 | 0 | 337,654 |
| 23 | 354.4 Structures & Improvements | 44,809 | 44,809 | 44,809 | 44,809 | 44,809 | 44,809 | 44,809 | 44,809 | 44,809 | 44,809 | 44,809 | 44,809 | 44,809 | 0 | 44,809 |
| 24 | 380.4 Treatment & Disposal | 275,574 | 275,574 | 275,574 | 275,574 | 275,574 | 275,574 | 275,574 | 275,574 | 275,574 | 275,574 | 275,574 | 275,574 | 275,574 | 0 | 275,574 |
| 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 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 0 | 1,116 |
| 27 | 389.4 Other Plant & Misc. Equipment | 199 | 199 | 199 | 199 | 199 | 199 | 199 | 199 | 199 | 199 | 199 | 199 | 199 | 0 | 199 |
| 28 | GENERAL PLANT | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 0 | 760 |
| 30 | 354.5 Structures & Improvements | 7,725 | 7,751 | 7,753 | 7,759 | 7,760 | 7,761 | 7,733 | 7,734 | 7,735 | 7,741 | 7,746 | 7,751 | 7,757 | 31 | 7,747 |
| 31 | 390.5 Office Furniture & Equipment | 4,787 | 4,787 | 4,787 | 4,787 | 4,787 | 4,787 | 4,787 | 4,787 | 4,787 | 4,787 | 4,787 | 4,787 | 4,787 | 0 | 4,787 |
| 32 | 390.51 Computer Equipment | 11,279 | 12,239 | 12,313 | 12,511 | 12,550 | 12,560 | 12,825 | 12,864 | 12,903 | 13,101 | 13,292 | 13,501 | 13,698 | 2,419 | 12,744 |
| 33 | 391.5 Transportation Equipment | 7,155 | 7,294 | 7,294 | 7,321 | 7,326 | 7,331 | 7,363 | 7,368 | 7,373 | 7,400 | 7,426 | 7,454 | 7,480 | 325 | 7,352 |
| 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 | 2,609 | 2,648 | 2,651 | 2,659 | 2,660 | 2,662 | 2,672 | 2,673 | 2,675 | 2,683 | 2,691 | 2,699 | 2,707 | 98 | 2,668 |
| 36 | 394.5 Laboratory Equipment | 2,373 | 2,404 | 2,406 | 2,412 | 2,414 | 2,415 | 2,422 | 2,424 | 2,425 | 2,431 | 2,437 | 2,444 | 2,450 | 77 | 2,420 |
| 37 | 395.5 Power Operated Equipment | 2,404 | 2,831 | 2,864 | 2,952 | 2,970 | 2,987 | 3,092 | 3,110 | 3,127 | 3,215 | 3,301 | 3,393 | 3,481 | 1,078 | 3,056 |
| 38 | 396.5 Communication Equipment | 1,387 | 1,387 | 1,387 | 1,387 | 1,387 | 1,387 | 1,387 | 1,387 | 1,387 | 1,387 | 1,387 | 1,387 | 1,387 | 0 | 1,387 |
| 39 | 397.5 Miscellaneous Equipment | 623 | 623 | 623 | 623 | 623 | 623 | 623 | 623 | 623 | 623 | 623 | 623 | 623 | 0 | 623 |
| 40 | 398.5 Other Tangible Plant | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 0 | 1,173 |
| 41 | INTANGIBLE PLANT | 9,355 | 9,355 | 9,355 | 9,355 | 9,355 | 9,355 | 9,355 | 9,355 | 9,355 | 9,355 | 9,355 | 9,355 | 9,355 | 0 | 9,355 |
| 42 | COLLECTION PLANT | 130,703 | 130,703 | 130,703 | 130,703 | 130,703 | 130,703 | 130,703 | 130,703 | 130,703 | 130,703 | 130,703 | 130,703 | 130,703 | 0 | 130,703 |
| 43 | SYSTEM PUMPING PLANT | 29,826 | 29,826 | 29,826 | 29,826 | 29,826 | 29,826 | 29,826 | 29,826 | 29,826 | 29,826 | 29,826 | 29,826 | 29,826 | 0 | 29,826 |
| 44 | TREATMENT AND DISPOSAL PLANT | 659,352 | 659,352 | 659,352 | 659,352 | 659,352 | 659,352 | 659,352 | 659,352 | 659,352 | 659,352 | 659,352 | 659,352 | 659,352 | 0 | 659,352 |
| 45 | GENERAL PLANT | 42,345 | 43,956 | 44,081 | 44,413 | 44,479 | 44,545 | 44,906 | 44,972 | 45,038 | 45,371 | 45,692 | 46,041 | 46,373 | 4,028 | 44,786 |
| 46 | TOTAL PLANT IN SERVICE | 871,581 | 873,193 | 873,317 | 873,650 | 873,718 | 873,782 | 874,142 | 874,209 | 874,275 | 874,607 | 874,928 | 875,277 | 875,610 | 4,028 | 874,022 |
| 47 | LAND & LAND RIGHTS | 345,327 | 345,327 | 345,327 | 345,327 | 345,327 | 345,327 | 345,327 | 345,327 | 345,327 | 345,327 | 345,327 | 345,327 | 345,327 | 0 | 345,327 |
| 48 | TOTAL PIS LESS LAND | 526,255 | 527,866 | 527,990 | 528,323 | 528,389 | 528,455 | 528,816 | 528,882 | 528,948 | 529,280 | 529,601 | 529,951 | 530,283 | 4,028 | 528,695 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Marion / Citrus Park
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 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 | 26 | 2 | 5 | 1 | 1 | (28) | 1 | 1 | 5 | 5 | 6 | 5 | 31 | 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 | 960 | 74 | 198 | 39 | 39 | 235 | 39 | 39 | 198 | 191 | 208 | 198 | 2,419 | 1,464 |
| 33 | 391.5 Transportation Equipment | 129 | 10 | 27 | 5 | 5 | 32 | 5 | 5 | 27 | 26 | 28 | 27 | 325 | 197 |
| 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 | 59 |
| 36 | 394.5 Laboratory Equipment | 30 | 2 | 6 | 1 | 1 | 7 | 1 | 1 | 6 | 6 | 7 | 6 | 77 | 47 |
| 37 | 395.5 Power Operated Equipment | 428 | 33 | 88 | 18 | 18 | 105 | 18 | 18 | 88 | 85 | 93 | 88 | 1,078 | 652 |
| 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 | 1,611 | 124 | 332 | 66 | 66 | 361 | 66 | 66 | 332 | 321 | 349 | 332 | 4,028 | 2,440 |
| 46 | TOTAL NET ADDITIONS | 1,611 | 124 | 332 | 66 | 66 | 361 | 66 | 66 | 332 | 321 | 349 | 332 | 4,028 | 2,440 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 1,611 | 124 | 332 | 66 | 66 | 361 | 66 | 66 | 332 | 321 | 349 | 332 | 4,028 | 2,440 |

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

Company: SSU / Marion / Citrus Park
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 of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (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 | 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 | 8 | 1 | 1 | 5 | 5 | 8 | 5 | 65 | 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 | 960 | 74 | 196 | 39 | 39 | 235 | 39 | 39 | 196 | 191 | 206 | 196 | 2,419 | 1,464 |
| 33 | 391.5 Transportation Equipment | 129 | 10 | 27 | 5 | 5 | 32 | 5 | 5 | 27 | 26 | 28 | 27 | 325 | 197 |
| 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 | 59 |
| 36 | 394.5 Laboratory Equipment | 30 | 2 | 6 | 1 | 1 | 7 | 1 | 1 | 6 | 6 | 7 | 6 | 77 | 47 |
| 37 | 395.5 Power Operated Equipment | 428 | 33 | 88 | 18 | 18 | 105 | 18 | 18 | 88 | 85 | 93 | 88 | 1,078 | 652 |
| 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 | 1,611 | 124 | 332 | 66 | 66 | 394 | 66 | 66 | 332 | 321 | 349 | 332 | 4,062 | 2,459 |
| 46 | TOTAL GROSS ADDITIONS | 1,611 | 124 | 332 | 66 | 66 | 394 | 66 | 66 | 332 | 321 | 349 | 332 | 4,062 | 2,459 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 1,611 | 124 | 332 | 66 | 66 | 394 | 66 | 66 | 332 | 321 | 349 | 332 | 4,062 | 2,459 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1998
## MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/98
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: A-8 (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) 1998 Total Retirements | (15) Average Retirements 1998 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 |
| 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 / Marion / Citrus Park
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 of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (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 |
| 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 / Marion / Citrus Park
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 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 | 239 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 9,116 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | 6,913 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 120,466 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 2,020 | 0.00% | 0 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 849 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 392 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 4 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 59 | 0.00% | 0 |
| 15 | SYSTEM PUMPING PLANT | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 23,819 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | 480 | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 5,428 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 119 | 0.00% | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 337,654 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 44,809 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 275,574 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 1,116 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 199 | 0.00% | 0 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 760 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 7,747 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 4,787 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 12,744 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 7,352 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 69 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 2,668 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 2,420 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 3,056 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 1,387 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 623 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 1,173 | 0.00% | 0 |
| 41 | INTANGIBLE PLANT | 9,355 | 0.00% | 0 |
| 42 | COLLECTION PLANT | 130,703 | 0.00% | 0 |
| 43 | SYSTEM PUMPING PLANT | 29,826 | 0.00% | 0 |
| 44 | TREATMENT AND DISPOSAL PLANT | 659,352 | 0.00% | 0 |
| 45 | GENERAL PLANT | 44,786 | 0.00% | 0 |
| 46 | TOTAL PLANT IN SERVICE | 874,022 | 0.00% | 0 |
| 47 | LAND & LAND RIGHTS | 345,327 | 0.00% | 0 |
| 48 | TOTAL PIS LESS LAND | 528,695 | 0.00% | 0 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

**Company: SSU / Marion / Citrus Park**
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 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 | 0 | 0 | 0 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | 0 | 0 | 0 | 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** | 0 | 0 | 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 / Marion / Citrus Park
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 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 / Marion / Citrus Park
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 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 |
| 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 | | 153,152 |
| 10 | Utility Adjustment to ordered balance (1) | | 5,913 |
| 11 | 1992 Additions | | 25,079 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 25,079 |
| 15 | 12/31/92 Balance | | 184,144 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 25,079 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | (2,225) |
| 21 | 1993 Net Additions | | 22,854 |
| 22 | 12/31/93 Balance | | 206,998 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 26,089 |
| 26 | 1994 Retirements | | 1,188 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 24,901 |
| 29 | 12/31/94 Balance | | 231,899 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (143) |
| 32 | 1995 Additions | | 26,901 |
| 33 | 1995 Retirements | | 441 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 26,460 |
| 36 | 12/31/95 Balance | | 258,216 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (857) |
| 39 | 1996 Additions | | 27,264 |
| 40 | 1996 Retirements | | 34 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 27,230 |
| 43 | 12/31/96 Balance | | 284,589 |

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

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Marion / Citrus Park
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 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 68 | 6 | 74 | 0 | 74 | 71 | 0 | 71 |
| 4 | 389.1 Other Plant & Misc. Equipment | 8,887 | 507 | 9,394 | 0 | 9,394 | 9,141 | 0 | 9,141 |
| 5 | COLLECTION PLANT | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | (54) | 0 | (54) | 0 | (54) | (54) | 0 | (54) |
| 8 | 360.2 Collection Sewers - Force | 48,909 | 4,012 | 52,921 | 0 | 52,921 | 50,915 | 0 | 50,915 |
| 9 | 361.2 Collection Sewers - Gravity | 633 | 45 | 678 | 0 | 678 | 655 | 0 | 655 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 282 | 22 | 304 | 0 | 304 | 293 | 0 | 293 |
| 12 | 364.2 Flow Measuring Devices | 551 | 78 | 629 | 0 | 629 | 590 | 0 | 590 |
| 13 | 365.2 Flow Measuring Installation | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 1 |
| 14 | 389.2 Other Plant & Misc. Equipment | 32 | 3 | 35 | 0 | 35 | 34 | 0 | 34 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 9,435 | 746 | 10,181 | 0 | 10,181 | 9,808 | 0 | 9,808 |
| 18 | 370.3 Receiving Wells | 186 | 15 | 201 | 0 | 201 | 194 | 0 | 194 |
| 19 | 371.3 Pumping Equipment | 2,646 | 302 | 2,948 | 0 | 2,948 | 2,797 | 0 | 2,797 |
| 20 | 389.3 Other Plant & Misc. Equipment | 65 | 7 | 72 | 0 | 72 | 68 | 0 | 68 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 17,152 | 1,403 | 18,555 | 0 | 18,555 | 17,853 | 0 | 17,853 |
| 24 | 380.4 Treatment & Disposal | 147,836 | 15,322 | 163,158 | 0 | 163,158 | 155,497 | 0 | 155,497 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 452 | 37 | 489 | 0 | 489 | 471 | 0 | 471 |
| 27 | 389.4 Other Plant & Misc. Equipment | 107 | 11 | 118 | 0 | 118 | 112 | 0 | 112 |
| 28 | GENERAL PLANT | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 1,748 | 160 | 1,906 | 0 | 1,906 | 1,825 | 0 | 1,825 |
| 31 | 390.5 Office Furniture & Equipment | 2,206 | 319 | 2,525 | 0 | 2,525 | 2,366 | 0 | 2,366 |
| 32 | 390.51 Computer Equipment | 5,180 | 2,124 | 7,304 | 0 | 7,304 | 6,242 | 0 | 6,242 |
| 33 | 391.5 Transportation Equipment | 5,285 | 1,226 | 6,511 | 0 | 6,511 | 5,898 | 0 | 5,898 |
| 34 | 392.5 Stores Equipment | 23 | 4 | 27 | 0 | 27 | 26 | 0 | 26 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,350 | 167 | 1,517 | 0 | 1,517 | 1,434 | 0 | 1,434 |
| 36 | 394.5 Laboratory Equipment | 351 | 161 | 512 | 0 | 512 | 432 | 0 | 432 |
| 37 | 395.5 Power Operated Equipment | 2,453 | 255 | 2,708 | 0 | 2,708 | 2,580 | 0 | 2,580 |
| 38 | 396.5 Communication Equipment | 648 | 139 | 787 | 0 | 787 | 718 | 0 | 718 |
| 39 | 397.5 Miscellaneous Equipment | 157 | 42 | 199 | 0 | 199 | 178 | 0 | 178 |
| 40 | 398.5 Other Tangible Plant | 771 | 117 | 888 | 0 | 888 | 829 | 0 | 829 |
| 41 | INTANGIBLE PLANT | 8,955 | 513 | 9,468 | 0 | 9,468 | 9,212 | 0 | 9,212 |
| 42 | COLLECTION PLANT | 50,354 | 4,160 | 54,514 | 0 | 54,514 | 52,434 | 0 | 52,434 |
| 43 | SYSTEM PUMPING PLANT | 12,332 | 1,070 | 13,402 | 0 | 13,402 | 12,867 | 0 | 12,867 |
| 44 | TREATMENT AND DISPOSAL PLANT | 165,547 | 16,773 | 182,320 | 0 | 182,320 | 173,933 | 0 | 173,933 |
| 45 | GENERAL PLANT | 20,171 | 4,714 | 24,885 | 0 | 24,885 | 22,528 | 0 | 22,528 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 257,359 | 27,230 | 284,589 | 0 | 284,589 | 270,974 | 0 | 270,974 |

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

Company: SSU / Marion / Citrus Park
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 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 | 68 | 69 | 70 | 71 | 72 | 73 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 6 | 71 |
| 4 | 389.1 Other Plant & Misc. Equipment | 8,887 | 8,929 | 8,971 | 9,013 | 9,055 | 9,097 | 9,142 | 9,184 | 9,226 | 9,268 | 9,310 | 9,352 | 9,394 | 507 | 9,141 |
| 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 | (54) | (54) | (54) | (54) | (54) | (54) | (54) | (54) | (54) | (54) | (54) | (54) | (54) | 0 | (54) |
| 8 | 360.2 Collection Sewers - Force | 48,909 | 49,243 | 49,577 | 49,911 | 50,245 | 50,579 | 50,917 | 51,251 | 51,585 | 51,919 | 52,253 | 52,587 | 52,921 | 4,012 | 50,915 |
| 9 | 361.2 Collection Sewers - Gravity | 633 | 637 | 641 | 645 | 649 | 653 | 654 | 658 | 662 | 666 | 670 | 674 | 678 | 45 | 655 |
| 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 | 282 | 284 | 288 | 288 | 290 | 292 | 292 | 294 | 296 | 298 | 300 | 302 | 304 | 22 | 293 |
| 12 | 364.2 Flow Measuring Devices | 551 | 558 | 565 | 572 | 579 | 586 | 587 | 594 | 601 | 608 | 615 | 622 | 629 | 78 | 590 |
| 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 | 32 | 32 | 32 | 32 | 32 | 32 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 3 | 34 |
| 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 | 9,435 | 9,497 | 9,559 | 9,621 | 9,683 | 9,745 | 9,809 | 9,871 | 9,933 | 9,995 | 10,057 | 10,119 | 10,181 | 748 | 9,808 |
| 18 | 370.3 Receiving Wells | 188 | 187 | 188 | 189 | 190 | 191 | 195 | 196 | 197 | 198 | 199 | 200 | 201 | 15 | 194 |
| 19 | 371.3 Pumping Equipment | 2,646 | 2,671 | 2,696 | 2,721 | 2,746 | 2,771 | 2,798 | 2,823 | 2,848 | 2,873 | 2,898 | 2,923 | 2,948 | 302 | 2,797 |
| 20 | 389.3 Other Plant & Misc. Equipment | 65 | 66 | 67 | 68 | 69 | 70 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 7 | 68 |
| 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 | 17,152 | 17,269 | 17,386 | 17,503 | 17,620 | 17,737 | 17,853 | 17,970 | 18,087 | 18,204 | 18,321 | 18,438 | 18,555 | 1,403 | 17,853 |
| 24 | 380.4 Treatment & Disposal | 147,836 | 149,113 | 150,390 | 151,667 | 152,944 | 154,221 | 155,496 | 156,773 | 158,050 | 159,327 | 160,604 | 161,881 | 163,158 | 15,322 | 155,497 |
| 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 | 452 | 455 | 458 | 461 | 464 | 467 | 471 | 474 | 477 | 480 | 483 | 486 | 489 | 37 | 471 |
| 27 | 389.4 Other Plant & Misc. Equipment | 107 | 108 | 109 | 110 | 111 | 112 | 112 | 113 | 114 | 115 | 116 | 117 | 118 | 11 | 112 |
| 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 | 1,748 | 1,762 | 1,778 | 1,794 | 1,810 | 1,826 | 1,810 | 1,826 | 1,842 | 1,858 | 1,874 | 1,890 | 1,906 | 160 | 1,825 |
| 31 | 390.5 Office Furniture & Equipment | 2,206 | 2,233 | 2,260 | 2,287 | 2,314 | 2,341 | 2,363 | 2,390 | 2,417 | 2,444 | 2,471 | 2,498 | 2,525 | 319 | 2,368 |
| 32 | 390.51 Computer Equipment | 5,180 | 5,357 | 5,534 | 5,711 | 5,888 | 6,065 | 6,242 | 6,419 | 6,596 | 6,773 | 6,950 | 7,127 | 7,304 | 2,124 | 6,242 |
| 33 | 391.5 Transportation Equipment | 5,285 | 5,387 | 5,489 | 5,591 | 5,693 | 5,795 | 5,899 | 6,001 | 6,103 | 6,205 | 6,307 | 6,409 | 6,511 | 1,226 | 5,898 |
| 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 | 1,350 | 1,364 | 1,378 | 1,392 | 1,406 | 1,420 | 1,433 | 1,447 | 1,461 | 1,475 | 1,489 | 1,503 | 1,517 | 167 | 1,434 |
| 36 | 394.5 Laboratory Equipment | 351 | 364 | 377 | 390 | 403 | 416 | 434 | 447 | 460 | 473 | 486 | 499 | 512 | 161 | 432 |
| 37 | 395.5 Power Operated Equipment | 2,453 | 2,474 | 2,495 | 2,516 | 2,537 | 2,558 | 2,582 | 2,603 | 2,624 | 2,645 | 2,666 | 2,687 | 2,708 | 255 | 2,580 |
| 38 | 396.5 Communication Equipment | 648 | 660 | 672 | 684 | 696 | 708 | 715 | 727 | 739 | 751 | 763 | 775 | 787 | 139 | 718 |
| 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 | 771 | 781 | 791 | 801 | 811 | 821 | 828 | 838 | 848 | 858 | 868 | 878 | 888 | 117 | 829 |
| 41 | INTANGIBLE PLANT | 8,955 | 8,998 | 9,041 | 9,084 | 9,127 | 9,170 | 9,210 | 9,253 | 9,296 | 9,339 | 9,382 | 9,425 | 9,468 | 513 | 9,212 |
| 42 | COLLECTION PLANT | 50,354 | 50,701 | 51,048 | 51,395 | 51,742 | 52,089 | 52,432 | 52,779 | 53,126 | 53,473 | 53,820 | 54,167 | 54,514 | 4,160 | 52,434 |
| 43 | SYSTEM PUMPING PLANT | 12,332 | 12,421 | 12,510 | 12,599 | 12,688 | 12,777 | 12,868 | 12,957 | 13,046 | 13,135 | 13,224 | 13,313 | 13,402 | 1,070 | 12,867 |
| 44 | TREATMENT AND DISPOSAL PLANT | 165,547 | 166,945 | 168,343 | 169,741 | 171,139 | 172,537 | 173,932 | 175,330 | 176,728 | 178,126 | 179,524 | 180,922 | 182,320 | 16,773 | 173,933 |
| 45 | GENERAL PLANT | 20,171 | 20,567 | 20,963 | 21,359 | 21,755 | 22,151 | 22,509 | 22,905 | 23,301 | 23,697 | 24,093 | 24,489 | 24,885 | 4,714 | 22,528 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 257,359 | 259,632 | 261,905 | 264,178 | 266,451 | 268,724 | 270,951 | 273,224 | 275,497 | 277,770 | 280,043 | 282,316 | 284,589 | 27,230 | 270,974 |

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

Company: SSU / Marion / Citrus Park
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 of test year additons 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 | 1 | 1 | 1 | 1 | 1 | (5) | 1 | 1 | 1 | 1 | 1 | 1 | 6 | 3 |
| 4 | 389.1 Other Plant & Misc. Equipment | 42 | 42 | 42 | 42 | 42 | 45 | 42 | 42 | 42 | 42 | 42 | 42 | 507 | 254 |
| 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 | 334 | 334 | 334 | 334 | 334 | 338 | 334 | 334 | 334 | 334 | 334 | 334 | 4,012 | 2,006 |
| 9 | 361.2 Collection Sewers - Gravity | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 45 | 22 |
| 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 | 0 | 2 | 2 | 2 | 2 | 2 | 2 | 22 | 11 |
| 12 | 364.2 Flow Measuring Devices | 7 | 7 | 7 | 7 | 7 | 1 | 7 | 7 | 7 | 7 | 7 | 7 | 78 | 39 |
| 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 | 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 | 62 | 62 | 62 | 62 | 62 | 64 | 62 | 62 | 62 | 62 | 62 | 62 | 746 | 373 |
| 18 | 370.3 Receiving Wells | 1 | 1 | 1 | 1 | 1 | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 15 | 8 |
| 19 | 371.3 Pumping Equipment | 25 | 25 | 25 | 25 | 25 | 27 | 25 | 25 | 25 | 25 | 25 | 25 | 302 | 151 |
| 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 | 117 | 117 | 117 | 117 | 117 | 116 | 117 | 117 | 117 | 117 | 117 | 117 | 1,403 | 701 |
| 24 | 380.4 Treatment & Disposal | 1,277 | 1,277 | 1,277 | 1,277 | 1,277 | 1,275 | 1,277 | 1,277 | 1,277 | 1,277 | 1,277 | 1,277 | 15,322 | 7,661 |
| 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 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 37 | 19 |
| 27 | 389.4 Other Plant & Misc. Equipment | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 11 | 5 |
| 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 | 22 | 27 | 27 | 27 | 27 | 27 | 27 | 319 | 159 |
| 32 | 390.51 Computer Equipment | 177 | 177 | 177 | 177 | 177 | 177 | 177 | 177 | 177 | 177 | 177 | 177 | 2,124 | 1,062 |
| 33 | 391.5 Transportation Equipment | 102 | 102 | 102 | 102 | 102 | 104 | 102 | 102 | 102 | 102 | 102 | 102 | 1,226 | 613 |
| 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 | 13 | 13 | 13 | 13 | 13 | 18 | 13 | 13 | 13 | 13 | 13 | 13 | 161 | 81 |
| 37 | 395.5 Power Operated Equipment | 21 | 21 | 21 | 21 | 21 | 24 | 21 | 21 | 21 | 21 | 21 | 21 | 255 | 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 | 7 | 10 | 10 | 10 | 10 | 10 | 10 | 117 | 58 |
| 41 | INTANGIBLE PLANT | 43 | 43 | 43 | 43 | 43 | 40 | 43 | 43 | 43 | 43 | 43 | 43 | 513 | 257 |
| 42 | COLLECTION PLANT | 347 | 347 | 347 | 347 | 347 | 343 | 347 | 347 | 347 | 347 | 347 | 347 | 4,160 | 2,080 |
| 43 | SYSTEM PUMPING PLANT | 89 | 89 | 89 | 89 | 89 | 91 | 89 | 89 | 89 | 89 | 89 | 89 | 1,070 | 535 |
| 44 | TREATMENT AND DISPOSAL PLANT | 1,398 | 1,398 | 1,398 | 1,398 | 1,398 | 1,395 | 1,398 | 1,398 | 1,398 | 1,398 | 1,398 | 1,398 | 16,773 | 8,386 |
| 45 | GENERAL PLANT | 396 | 396 | 396 | 396 | 396 | 358 | 396 | 396 | 396 | 396 | 396 | 396 | 4,714 | 2,355 |
| 46 | TOTAL NET ADDITIONS | 2,273 | 2,273 | 2,273 | 2,273 | 2,273 | 2,227 | 2,273 | 2,273 | 2,273 | 2,273 | 2,273 | 2,273 | 27,230 | 13,613 |

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

Company: SSU / Marion / Citrus Park
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 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 | 1 | 1 | 1 | 1 | 1 | (5) | 1 | 1 | 1 | 1 | 1 | 1 | 6 | 3 |
| 4 | 389.1 Other Plant & Misc. Equipment | 42 | 42 | 42 | 42 | 42 | 45 | 42 | 42 | 42 | 42 | 42 | 42 | 507 | 254 |
| 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 | 334 | 334 | 334 | 334 | 334 | 338 | 334 | 334 | 334 | 334 | 334 | 334 | 4,012 | 2,006 |
| 9 | 361.2 Collection Sewers - Gravity | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 45 | 22 |
| 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 | 0 | 2 | 2 | 2 | 2 | 2 | 2 | 22 | 11 |
| 12 | 364.2 Flow Measuring Devices | 7 | 7 | 7 | 7 | 7 | 1 | 7 | 7 | 7 | 7 | 7 | 7 | 78 | 39 |
| 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 | 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 | 62 | 62 | 62 | 62 | 62 | 64 | 62 | 62 | 62 | 62 | 62 | 62 | 746 | 373 |
| 18 | 370.3 Receiving Wells | 1 | 1 | 1 | 1 | 1 | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 15 | 8 |
| 19 | 371.3 Pumping Equipment | 25 | 25 | 25 | 25 | 25 | 27 | 25 | 25 | 25 | 25 | 25 | 25 | 302 | 151 |
| 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 | 117 | 117 | 117 | 117 | 117 | 118 | 117 | 117 | 117 | 117 | 117 | 117 | 1,403 | 701 |
| 24 | 380.4 Treatment & Disposal | 1,277 | 1,277 | 1,277 | 1,277 | 1,277 | 1,275 | 1,277 | 1,277 | 1,277 | 1,277 | 1,277 | 1,277 | 15,322 | 7,661 |
| 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 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 37 | 19 |
| 27 | 389.4 Other Plant & Misc. Equipment | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 11 | 5 |
| 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 | 22 | 27 | 27 | 27 | 27 | 27 | 27 | 319 | 159 |
| 32 | 390.51 Computer Equipment | 177 | 177 | 177 | 177 | 177 | 177 | 177 | 177 | 177 | 177 | 177 | 177 | 2,124 | 1,062 |
| 33 | 391.5 Transportation Equipment | 102 | 102 | 102 | 102 | 102 | 104 | 102 | 102 | 102 | 102 | 102 | 102 | 1,226 | 613 |
| 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 | 13 | 13 | 13 | 13 | 13 | 18 | 13 | 13 | 13 | 13 | 13 | 13 | 161 | 81 |
| 37 | 395.5 Power Operated Equipment | 21 | 21 | 21 | 21 | 21 | 24 | 21 | 21 | 21 | 21 | 21 | 21 | 255 | 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 | 7 | 10 | 10 | 10 | 10 | 10 | 10 | 117 | 58 |
| 41 | INTANGIBLE PLANT | 43 | 43 | 43 | 43 | 43 | 40 | 43 | 43 | 43 | 43 | 43 | 43 | 513 | 257 |
| 42 | COLLECTION PLANT | 347 | 347 | 347 | 347 | 347 | 343 | 347 | 347 | 347 | 347 | 347 | 347 | 4,160 | 2,080 |
| 43 | SYSTEM PUMPING PLANT | 89 | 89 | 89 | 89 | 89 | 91 | 89 | 89 | 89 | 89 | 89 | 89 | 1,070 | 535 |
| 44 | TREATMENT AND DISPOSAL PLANT | 1,398 | 1,398 | 1,398 | 1,398 | 1,398 | 1,395 | 1,398 | 1,398 | 1,398 | 1,398 | 1,398 | 1,398 | 16,773 | 8,386 |
| 45 | GENERAL PLANT | 396 | 396 | 396 | 396 | 396 | 392 | 396 | 396 | 396 | 396 | 396 | 396 | 4,748 | 2,373 |
| 46 | TOTAL GROSS ADDITIONS | 2,273 | 2,273 | 2,273 | 2,273 | 2,273 | 2,261 | 2,273 | 2,273 | 2,273 | 2,273 | 2,273 | 2,273 | 27,264 | 13,631 |

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

Company: SSU / Marion / Citrus Park
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 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 / Marion / Citrus Park
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 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 |





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 / Marion / Citrus Park
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 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 | 71 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 9,141 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | (54) | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 50,915 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 655 | 0.00% | 0 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 293 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 590 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 1 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 34 | 0.00% | 0 |
| 15 | SYSTEM PUMPING PLANT | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 9,808 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | 194 | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 2,797 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 68 | 0.00% | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 17,853 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 155,497 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 471 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 112 | 0.00% | 0 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 1,825 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 2,366 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 6,242 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 5,898 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 26 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,434 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 432 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 2,580 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 718 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 178 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 829 | 0.00% | 0 |
| 41 | INTANGIBLE PLANT | 9,212 | 0.00% | 0 |
| 42 | COLLECTION PLANT | 52,434 | 0.00% | 0 |
| 43 | SYSTEM PUMPING PLANT | 12,867 | 0.00% | 0 |
| 44 | TREATMENT AND DISPOSAL PLANT | 173,933 | 0.00% | 0 |
| 45 | GENERAL PLANT | 22,528 | 0.00% | 0 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 270,974 | 0.00% | 0 |



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 / Marion / Citrus Park
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 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. | Description | (1) (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 / Marion / Citrus Park
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 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 |
| 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 | 105,587 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 150 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 150 |
| 15 | 12/31/92 Balance | 105,737 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 0 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 0 |
| 22 | 12/31/93 Balance | 105,737 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 0 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 0 |
| 29 | 12/31/94 Balance | 105,737 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | 12/31/95 Balance | 105,737 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 1,400 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 1,400 |
| 43 | 12/31/96 Balance | 107,137 |

(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 / Marion / Citrus Park
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 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 | 2,620 | 0 | 2,620 | 0 | 2,620 | 2,620 | 0 | 2,620 | 0.00% | 0 |
| 2 | Line/Main Extensions | 103,117 | 1,400 | 104,517 | 0 | 104,517 | 103,817 | 0 | 103,817 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 105,737 | 1,400 | 107,137 | 0 | 107,137 | 106,437 | 0 | 106,437 | 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 / Marion / Citrus Park
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 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 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 2,620 | 0 | 2,620 |
| 2 | Line/Main Extensions | 103,117 | 103,117 | 103,117 | 103,117 | 103,117 | 103,467 | 103,817 | 104,167 | 104,517 | 104,517 | 104,517 | 104,517 | 104,517 | 1,400 | 103,817 |
| 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** | 105,737 | 105,737 | 105,737 | 105,737 | 105,737 | 106,087 | 106,437 | 106,787 | 107,137 | 107,137 | 107,137 | 107,137 | 107,137 | 1,400 | 106,437 |

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

Company: SSU / Marion / Citrus Park
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 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 | 350 | 350 | 350 | 350 | 0 | 0 | 0 | 0 | 1,400 | 700 |
| 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 | 350 | 350 | 350 | 350 | 0 | 0 | 0 | 0 | 1,400 | 700 |

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

Company: SSU / Marion / Citrus Park
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 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 | 350 | 350 | 350 | 350 | 0 | 0 | 0 | 0 | 1,400 | 700 |
| 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 | 350 | 350 | 350 | 350 | 0 | 0 | 0 | 0 | 1,400 | 700 |

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

Company: SSU / Marion / Citrus Park
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 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 |

**SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996**
**MONTHLY UTILITY ADJUSTMENTS / AVERAGE**

Company: SSU / Marion / Citrus Park
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 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 / Marion / Citrus Park
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 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 |

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

Company: SSU / Marion / Citrus Park
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 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 |
| 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 | 48,529 |
| 10 | Utility Adjustment to ordered balance (1) | (6,824) |
| 11 | 1992 Additions | 3,610 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 3,610 |
| 15 | 12/31/92 Balance | 45,315 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 3,612 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 3,612 |
| 22 | 12/31/93 Balance | 48,927 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 3,612 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 3,612 |
| 29 | 12/31/94 Balance | 52,539 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 3,612 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 3,612 |
| 36 | 12/31/95 Balance | 56,151 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 3,636 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 3,636 |
| 43 | 12/31/96 Balance | 59,787 |

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

6/14/95 7:10 PM A13S2.XLS

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 / Marion / Citrus Park**
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 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 | 1,664 | 137 | 1,801 | 0 | 1,801 | 1,733 | 0 | 1,733 | 0.00% | 0 |
| 2 | Line/Main Extensions | 54,487 | 3,499 | 57,986 | 0 | 57,986 | 56,236 | 0 | 56,236 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 56,151 | 3,636 | 59,787 | 0 | 59,787 | 57,969 | 0 | 57,969 | 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 / Marion / Citrus Park
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 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 | 1,664 | 1,675 | 1,686 | 1,697 | 1,708 | 1,719 | 1,735 | 1,746 | 1,757 | 1,768 | 1,779 | 1,790 | 1,801 | 137 | 1,733 |
| 2 | Line/Main Extensions | 54,487 | 54,779 | 55,071 | 55,363 | 55,655 | 55,947 | 56,234 | 56,526 | 56,818 | 57,110 | 57,402 | 57,694 | 57,986 | 3,499 | 56,236 |
| 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 | 56,151 | 56,454 | 56,757 | 57,060 | 57,363 | 57,666 | 57,969 | 58,272 | 58,575 | 58,878 | 59,181 | 59,484 | 59,787 | 3,636 | 57,969 |





Note: May not cro due to rounding.

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

Company: SSU / Marion / Citrus Park
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 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 | 11 | 11 | 11 | 11 | 11 | 16 | 11 | 11 | 11 | 11 | 11 | 11 | 137 | 69 |
| 2 | Line/Main Extensions | 292 | 292 | 292 | 292 | 292 | 287 | 292 | 292 | 292 | 292 | 292 | 292 | 3,499 | 1,749 |
| 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 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 3,636 | 1,818 |





Note: May not cross foot due to rounding.

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

Company: SSU / Marion / Citrus Park
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 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 | 11 | 11 | 11 | 11 | 11 | 16 | 11 | 11 | 11 | 11 | 11 | 11 | 137 | 69 |
| 2 | Line/Main Extensions | 292 | 292 | 292 | 292 | 292 | 287 | 292 | 292 | 292 | 292 | 292 | 292 | 3,499 | 1,749 |
| 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 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 3,636 | 1,818 |

582



Note: May not cross[illegible] due to rounding.

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

Company: SSU / Marion / Citrus Park
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 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 / Marion / Citrus Park
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 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 | | | | | |

6/14/95 7:19 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 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) 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 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 | 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 SEWER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

**Company: SSU / Marion / Citrus Park**
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 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.

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 |



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 | 4,394,686 | 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 | 4,463,388 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,884 | 396,421 | 411,548 | 416,868 | 389,978 | 358,328 | 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 | 568,887 | 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 | 187,966 | 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 | 2,332,978 | 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 | 2,087,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,781 | 712,735 | 673,750 | 634,785 | 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 | 16,084,714 | 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 | 598,761 |
| 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 | 58,579 | 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 | 8,017,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,632,817 | 10,468,448 | 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 | 4,370,488 | 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 | 377,260,348 | 382,358,286 | 333,672,218 |
| 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 | 391,168,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,965,813) | (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 | 274,887,449 | 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 | 1,383,198 |
| 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 | 638,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,840,754 | 4,169,892 | 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 | 2,770,808 | 8,617,512 | 7,341,633 | 4,330,468 | 6,098,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,681 |
| 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 | | | | | | | | | | | | | | | |

589

6/15/95 1:41 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 | 4,551,868 | 4,561,516 | 4,485,728 | 4,396,965 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,396 |
| 34 | Other Accounts Receivable | 381,585 | 381,845 | 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) | (388,155) | (398,822) | (399,950) | (400,798) | (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 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,408 | 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 | 2,057,605 | 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 | 4,060,256 | 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 | 326,681,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,081,472 | 341,101,867 | 340,921,505 | 338,725,565 | 341,050,418 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

560



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 | 8,468,458 | 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 | 13,180,458 | 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 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 | 24,198,250 |
| 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 | 92,459,482 |
| 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 | 120,898,756 | 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 | 1,468,000 | 1,468,000 | 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 | (938,292) | (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 | 1,783,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,078,862 | 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 | 4,408,962 | 5,194,864 | 5,747,234 | 3,900,697 | 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 | 58,361 | 59,453 | 62,548 | 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 | 1,897,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,898,414 | 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 | 12,310,696 | 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 | | | | | | | | | | | | | | | |



6/15/95 1:41 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

| | (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 | 7,169,270 | 7,328,937 | 7,486,603 | 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 | 2,688,078 | 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 | (28,592,018) | (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 | 119,178,525 | 119,396,137 | 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 | 341,101,987 | 340,921,505 | 338,725,585 | 341,050,416 | 342,657,890 | 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 / Marion / Citrus Park
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 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) |
| 1 | 12/31/91 Balance per Order No. 93-0423 Dated 3/22/93 | 0 | | 12/31/91 Balance per Order No. 93-0423 Dated 3/22/93 | 0 | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 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 - % | 0.00% | 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 - % | 0.00% | A-10 (S) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (S) |

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

**Company: SSU / Marion / Citrus Park**
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 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 cross foot due to rounding.

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

Company: SSU / Marion / Citrus Park
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 | 94,606 | 0 | 94,606 | 31,790 | 126,396 | 33.60% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 94,606 | 0 | 94,606 | 31,790 | 126,396 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 67,966 | 2,381 | 70,347 | 0 | 70,347 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 23,628 | 0 | 23,628 | 0 | 23,628 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 13,736 | 107 | 13,843 | 1,431 (A) | 15,274 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (16,484) | (2,602) | (19,086) | 11,711 (B) | (7,375) | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 88,845 | (113) | 88,732 | 13,142 | 101,874 | | |
| 12 | **NET OPERATING INCOME** | 5,761 | 113 | 5,874 | 18,648 | 24,522 | | |
| 13 | **RATE BASE** | 559,458 | 0 | 559,458 | | 559,458 | | A-2(S) |
| 14 | **RATE OF RETURN** | 1.03% | | 1.05% | | 4.38% | | 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 / Marion / Citrus Park
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 | 94,606 | 0 | 94,606 | 88,381 | 182,987 | 93.42% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 94,606 | 0 | 94,606 | 88,381 | 182,987 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 67,966 | 2,381 | 70,347 | 0 | 70,347 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 23,628 | 0 | 23,628 | 0 | 23,628 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 13,736 | 107 | 13,843 | 3,977 (A) | 17,820 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (16,484) | (2,602) | (19,086) | 32,559 (B) | 13,473 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 88,845 | (113) | 88,732 | 36,536 | 125,268 | | |
| 12 | **NET OPERATING INCOME** | 5,761 | 113 | 5,874 | 51,845 | 57,719 | | |
| 13 | **RATE BASE** | 559,458 | 0 | 559,458 | | 559,458 | | A-2(S) |
| 14 | **RATE OF RETURN** | 1.03% | | 1.05% | | 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 / Marion / Citrus Park
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% | (2.56%) | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 4.38% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 559,458 | 559,458 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 57,719 | 24,522 | | |
| 7 | Adjusted Income Under Present Rates | 5,874 | 5,874 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 51,845 | 18,648 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 84,404 | 30,359 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 88,381 | 31,790 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 84,404 | 30,359 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 32,559 | 11,711 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 3,977 | 1,431 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 51,845 | 18,648 | | 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 / Marion / Citrus Park
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 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 | 754 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 526 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 129 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 973 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 2,381 | |
| 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. | 107 | |
| 37 | | | |
| 38 | 2. | 0 | |
| 39 | | | |
| 40 | 3. | 0 | |
| 41 | | | |
| 42 | 4. | 0 | |
| 43 | | | |
| 44 | | 107 | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (2,602) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (2,602) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | (113) | |
| 53 | | | |

6/20/95 4:28 PM B03S.XLS

Note: May not cross foot due to rounding.

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

**Company: SSU / Marion / Citrus Park**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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)

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | | 1996 Revenues (Present) | | |
| Line No. | Account No. and Description | Per Books | Adjustments | 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 | 93,177 | 0 | 93,177 |
| 9 | 522.2 Measured - Commercial | 1,429 | 0 | 1,429 |
| 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 | 94,606 | 0 | 94,606 |
| 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** | 94,606 | 0 | 94,606 |
| 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** | 94,606 | 0 | 94,606 |



Note: May not cross foot due to rounding.

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

Company: SSU / Marion / Citrus Park
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 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 | 20,412 | 1,340 | 21,753 | 10,481 | 499 | 10,981 | 2,740 | 283 | 3,023 | 7,191 | 557 | 7,749 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 5,101 | 92 | 5,193 | 2,619 | 0 | 2,619 | 685 | 38 | 723 | 1,797 | 54 | 1,851 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 13,506 | 0 | 13,506 | 13,506 | 0 | 13,506 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 10,690 | 16 | 10,706 | 10,560 | 0 | 10,560 | 9 | 0 | 9 | 121 | 16 | 137 |
| 7 | 716 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 3,232 | 0 | 3,232 | 3,232 | 0 | 3,232 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 2,852 | 86 | 2,937 | 2,376 | 0 | 2,376 | 146 | 15 | 161 | 330 | 71 | 400 |
| 10 | 731 Contractual Services - Eng. | 55 | 0 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 55 | 0 | 55 |
| 11 | 732 Contractual Services - Acct. | 293 | 0 | 293 | 0 | 0 | 0 | 0 | 0 | 0 | 293 | 0 | 293 |
| 12 | 733 Contractual Services - Legal | 176 | 0 | 176 | 0 | 0 | 0 | 0 | 0 | 0 | 176 | 0 | 176 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 2,292 | 325 | 2,617 | 1,837 | 113 | 1,950 | 0 | 0 | 0 | 455 | 212 | 667 |
| 15 | 741 Rental of Real Building/Real Property | 323 | 41 | 364 | 61 | 0 | 61 | 0 | 0 | 0 | 262 | 41 | 303 |
| 16 | 742 Rental of Equipment | 12 | 7 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 7 | 19 |
| 17 | 750 Transportation Expense | 1,412 | 19 | 1,431 | 1,181 | 0 | 1,181 | 103 | 13 | 116 | 128 | 6 | 134 |
| 18 | 756 Insurance - Vehicle | 201 | 0 | 201 | 0 | 0 | 0 | 0 | 0 | 0 | 201 | 0 | 201 |
| 19 | 757 Insurance - General Liability | 413 | 86 | 498 | 0 | 0 | 0 | 0 | 0 | 0 | 413 | 86 | 498 |
| 20 | 758 Insurance - Workman's Comp | 349 | 4 | 353 | 179 | 0 | 179 | 47 | 3 | 49 | 123 | 2 | 124 |
| 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. | 1,212 | 0 | 1,212 | 0 | 0 | 0 | 0 | 0 | 0 | 1,212 | 0 | 1,212 |
| 24 | 767 Reg. Comm. Exp. - Other | 97 | 0 | 97 | 0 | 0 | 0 | 0 | 0 | 0 | 97 | 0 | 97 |
| 25 | 770 Bad Debt Expense | 359 | 39 | 397 | 0 | 0 | 0 | 359 | 39 | 397 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 4,893 | 286 | 5,179 | 1,962 | 0 | 1,962 | 899 | 52 | 951 | 2,032 | 234 | 2,266 |
| 27 | TOTAL SEWER O & M EXPENSES | 67,966 | 2,381 | 70,347 | 47,995 | 612 | 48,608 | 4,987 | 443 | 5,430 | 14,964 | 1,326 | 16,310 |

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 / Marion / Citrus Park
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 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) TOTAL O & M (.1 - .8) Adjustments | (16) TOTAL O & M (.1 - .8) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.1-.8 Salaries & Wages - Employees | 1,720 | 1,545 | 1,785 | 1,701 | 1,716 | 1,677 | 1,739 | 1,712 | 1,681 | 1,733 | 1,681 | 1,720 | 20,412 | 1,340 | 21,753 |
| 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) | 430 | 386 | 446 | 425 | 429 | 419 | 435 | 428 | 420 | 433 | 420 | 430 | 5,101 | 92 | 5,193 |
| 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 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 13,506 | 0 | 13,506 |
| 6 | 715.1-.8 Purchased Power | 891 | 890 | 891 | 891 | 891 | 891 | 891 | 891 | 891 | 891 | 891 | 891 | 10,690 | 16 | 10,706 |
| 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 | 250 | 250 | 352 | 250 | 250 | 250 | 332 | 250 | 250 | 250 | 250 | 250 | 3,232 | 0 | 3,232 |
| 9 | 720.1-.8 Materials & Supplies | 211 | 450 | 282 | 209 | 208 | 241 | 210 | 208 | 208 | 209 | 208 | 209 | 2,852 | 86 | 2,937 |
| 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 | 293 | 0 | 293 |
| 12 | 733.1-.8 Contractual Services - Legal | 15 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 14 | 15 | 176 | 0 | 176 |
| 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 | 169 | 162 | 170 | 165 | 165 | 470 | 166 | 164 | 165 | 166 | 165 | 165 | 2,292 | 325 | 2,617 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 22 | 21 | 84 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 21 | 22 | 323 | 41 | 364 |
| 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 | 119 | 116 | 118 | 118 | 118 | 117 | 118 | 118 | 117 | 118 | 117 | 118 | 1,412 | 19 | 1,431 |
| 18 | 756.1-.8 Insurance - Vehicle | 16 | 16 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 16 | 17 | 201 | 0 | 201 |
| 19 | 757.1-.8 Insurance - General Liability | 34 | 33 | 35 | 35 | 35 | 34 | 35 | 35 | 34 | 35 | 34 | 34 | 413 | 86 | 498 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 29 | 26 | 31 | 29 | 29 | 29 | 30 | 29 | 29 | 30 | 29 | 29 | 349 | 4 | 353 |
| 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. | 100 | 96 | 104 | 104 | 102 | 101 | 102 | 102 | 101 | 103 | 99 | 101 | 1,212 | 0 | 1,212 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 97 | 0 | 97 |
| 25 | 770.1-.8 Bad Debt Expense | 30 | 27 | 30 | 30 | 30 | 30 | 31 | 30 | 30 | 31 | 30 | 30 | 359 | 39 | 397 |
| 26 | 775.1-.8 Miscellaneous Expenses | 381 | 347 | 387 | 449 | 446 | 442 | 454 | 444 | 444 | 370 | 363 | 366 | 4,893 | 286 | 5,179 |
| 27 | TOTAL SEWER O & M EXPENSES | 5,587 | 5,547 | 5,920 | 5,633 | 5,643 | 5,925 | 5,817 | 5,635 | 5,592 | 5,593 | 5,508 | 5,567 | 67,966 | 2,381 | 70,347 |

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 / Marion / Citrus Park
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 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 | 900 | 769 | 937 | 857 | 880 | 852 | 902 | 876 | 859 | 889 | 868 | 892 | 10,481 | 499 | 10,981 |
| 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) | 225 | 192 | 234 | 214 | 220 | 213 | 225 | 219 | 215 | 222 | 217 | 223 | 2,619 | 0 | 2,619 |
| 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 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 1,126 | 13,506 | 0 | 13,506 |
| 6 | 715.1-.6 Purchased Power | 880 | 880 | 880 | 880 | 880 | 880 | 880 | 880 | 880 | 880 | 880 | 880 | 10,560 | 0 | 10,560 |
| 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 | 250 | 250 | 352 | 250 | 250 | 250 | 382 | 250 | 250 | 250 | 250 | 250 | 3,232 | 0 | 3,232 |
| 9 | 720.1-.6 Materials & Supplies | 172 | 413 | 241 | 168 | 168 | 202 | 170 | 168 | 168 | 169 | 169 | 169 | 2,376 | 0 | 2,376 |
| 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 | 132 | 126 | 131 | 127 | 126 | 432 | 128 | 126 | 127 | 127 | 127 | 127 | 1,837 | 113 | 1,950 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.1-.6 Transportation Expense | 100 | 98 | 99 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 1,181 | 0 | 1,181 |
| 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) | 15 | 13 | 18 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 179 | 0 | 179 |
| 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 | 139 | 118 | 137 | 200 | 199 | 198 | 207 | 198 | 201 | 121 | 122 | 122 | 1,962 | 0 | 1,962 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 3,939 | 3,985 | 4,215 | 3,934 | 3,961 | 4,265 | 4,134 | 3,954 | 3,938 | 3,896 | 3,871 | 3,902 | 47,996 | 612 | 48,608 |

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 / Marion / Citrus Park
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 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 | 229 | 209 | 232 | 230 | 231 | 228 | 234 | 231 | 226 | 234 | 228 | 231 | 2,740 | 283 | 3,023 |
| 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 | 57 | 58 | 57 | 58 | 58 | 56 | 59 | 56 | 58 | 685 | 38 | 723 |
| 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 Expense | 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 | 12 | 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 | 8 | 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 | 49 |
| 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 | 359 | 39 | 397 |
| 26 | 775.7 | Miscellaneous Expenses | 75 | 69 | 78 | 75 | 76 | 75 | 77 | 76 | 74 | 77 | 74 | 76 | 899 | 52 | 951 |
| 27 | TOTAL SEWER ALLOCATED CUST ACCTS EXP. | | 417 | 380 | 422 | 419 | 420 | 414 | 426 | 421 | 411 | 426 | 411 | 420 | 4,987 | 443 | 5,430 |

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 / Marion / Citrus Park
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 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 | 591 | 567 | 616 | 615 | 605 | 598 | 603 | 604 | 597 | 610 | 588 | 597 | 7,191 | 557 | 7,749 |
| 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 | 154 | 154 | 151 | 149 | 151 | 151 | 149 | 152 | 147 | 149 | 1,797 | 54 | 1,851 |
| 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 | 137 |
| 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 | 27 | 28 | 28 | 27 | 28 | 27 | 27 | 330 | 71 | 400 |
| 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 | 293 | 0 | 293 |
| 12 | 733.8 | Contractual Services - Legal | 15 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 14 | 15 | 176 | 0 | 176 |
| 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 | 37 | 36 | 39 | 39 | 38 | 38 | 38 | 38 | 38 | 39 | 37 | 38 | 455 | 212 | 667 |
| 15 | 741.8 | Rental of Real Building/Real Property | 22 | 21 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 21 | 22 | 262 | 41 | 303 |
| 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 | 10 | 11 | 128 | 6 | 134 |
| 18 | 756.8 | Insurance - Vehicle | 16 | 16 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 16 | 17 | 201 | 0 | 201 |
| 19 | 757.8 | Insurance - General Liability | 34 | 33 | 35 | 35 | 35 | 34 | 35 | 35 | 34 | 35 | 34 | 34 | 413 | 86 | 498 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 10 | 10 | 11 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 123 | 2 | 124 |
| 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. | 100 | 96 | 104 | 104 | 102 | 101 | 102 | 102 | 101 | 103 | 99 | 101 | 1,212 | 0 | 1,212 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 97 | 0 | 97 |
| 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 | 167 | 160 | 174 | 174 | 171 | 169 | 171 | 171 | 169 | 172 | 166 | 169 | 2,032 | 234 | 2,266 |
| 27 | | TOTAL SEWER ALLOCATED A & G EXPENSES | 1,231 | 1,182 | 1,284 | 1,281 | 1,262 | 1,246 | 1,257 | 1,259 | 1,243 | 1,271 | 1,225 | 1,244 | 14,984 | 1,326 | 16,310 |

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.

604

6/16/95 8:34 AM B06S5.XLS

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 / Marion / Citrus Park
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 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 | 20,254 | 1,189 | (1,030) | 20,412 | 0 | 242 | 125 | 0 | 0 | 973 | 1,340 | 21,753 |
| 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) | 5,030 | 71 | 0 | 5,101 | 0 | 61 | 31 | 0 | 0 | 0 | 92 | 5,193 |
| 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 | 13,248 | 258 | 0 | 13,506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,506 |
| 6 | 715.1-.8 | Purchased Power | 10,703 | 0 | (13) | 10,690 | 0 | 16 | 0 | 0 | 0 | 0 | 16 | 10,706 |
| 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 | 3,170 | 62 | 0 | 3,232 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,232 |
| 9 | 720.1-.8 | Materials & Supplies | 2,845 | 55 | (49) | 2,852 | 0 | 30 | 41 | 16 | 0 | 0 | 86 | 2,937 |
| 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. | 317 | 6 | (30) | 293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 293 |
| 12 | 733.1-.8 | Contractual Services - Legal | 191 | 4 | (18) | 176 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 176 |
| 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 | 2,294 | 45 | (47) | 2,292 | 0 | 75 | 137 | 113 | 0 | 0 | 325 | 2,617 |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 343 | 7 | (27) | 323 | 0 | 41 | 0 | 0 | 0 | 0 | 41 | 364 |
| 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 | 1,408 | 27 | (24) | 1,412 | 0 | 19 | 0 | 0 | 0 | 0 | 19 | 1,431 |
| 18 | 756.1-.8 | Insurance - Vehicle | 217 | 4 | (21) | 201 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 201 |
| 19 | 757.1-.8 | Insurance - General Liability | 447 | 9 | (43) | 413 | 0 | 86 | 0 | 0 | 0 | 0 | 86 | 498 |
| 20 | 758.1-.8 | Insurance - Workman's Comp (2) | 362 | (13) | 0 | 349 | 0 | 4 | 0 | 0 | 0 | 0 | 4 | 353 |
| 21 | 759.1-.8 | Insurance - Other | 44 | 1 | (4) | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41 |
| 22 | 760.1-.8 | Advertising Expense | 48 | 1 | (5) | 45 | 0 | 0 | 40 | 0 | 0 | 0 | 40 | 85 |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 802 | 0 | 410 | 1,212 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,212 |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 109 | 0 | (11) | 97 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97 |
| 25 | 770.1-.8 | Bad Debt Expense | 388 | 8 | (37) | 359 | 0 | 39 | 0 | 0 | 0 | 0 | 39 | 397 |
| 26 | 775.1-.8 | Miscellaneous Expenses | 5,098 | 99 | (304) | 4,893 | 0 | 135 | 151 | 0 | 0 | 0 | 266 | 5,179 |
| 27 | TOTAL SEWER O & M EXPENSES | | 67,393 | 1,835 | (1,262) | 67,966 | 0 | 754 | 526 | 129 | 0 | 973 | 2,381 | 70,347 |

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 / Marion / Citrus Park
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 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 | 9,900 | 581 | 0 | 10,481 | 0 | 0 | 0 | 0 | 0 | 499 | 499 | 10,981 |
| 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) | 2,459 | 161 | 0 | 2,619 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,619 |
| 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 | 13,248 | 258 | 0 | 13,506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,506 |
| 6 | 715.1-.6 | Purchased Power | 10,560 | 0 | 0 | 10,560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,560 |
| 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 | 3,170 | 62 | 0 | 3,232 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,232 |
| 9 | 720.1-.6 | Materials & Supplies | 2,331 | 45 | 0 | 2,376 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,376 |
| 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 | 1,802 | 35 | 0 | 1,837 | 0 | 0 | 0 | 113 | 0 | 0 | 113 | 1,950 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.1-.6 | Transportation Expense | 1,158 | 23 | 0 | 1,181 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,181 |
| 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) | 177 | 2 | 0 | 179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 179 |
| 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 | 1,924 | 38 | 0 | 1,962 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,962 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | | 46,789 | 1,206 | 0 | 47,995 | 0 | 0 | 0 | 113 | 0 | 499 | 612 | 48,608 |

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 / Marion / Citrus Park
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 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 | 2,856 | 168 | (284) | 2,740 | 0 | 153 | 0 | 0 | 0 | 131 | 283 | 3,023 |
| 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) | 709 | (25) | 0 | 685 | 0 | 38 | 0 | 0 | 0 | 0 | 38 | 723 |
| 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 | 49 |
| 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 | 388 | 8 | (37) | 359 | 0 | 39 | 0 | 0 | 0 | 0 | 39 | 397 |
| 26 | 775.7 | Miscellaneous Expenses | 974 | 19 | (93) | 899 | 0 | 52 | 0 | 0 | 0 | 0 | 52 | 951 |
| 27 | | TOTAL SEWER O & M EXPENSES | 5,258 | 171 | (441) | 4,987 | 0 | 313 | 0 | 0 | 0 | 131 | 443 | 5,430 |

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 / Marion / Citrus Park
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 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 | 7,497 | 440 | (746) | 7,191 | 0 | 89 | 125 | 0 | 0 | 343 | 557 | 7,749 |
| 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) | 1,962 | (65) | 0 | 1,797 | 0 | 22 | 31 | 0 | 0 | 0 | 54 | 1,851 |
| 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 | 133 | 0 | (13) | 121 | 0 | 16 | 0 | 0 | 0 | 0 | 16 | 137 |
| 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 | 357 | 7 | (34) | 330 | 0 | 14 | 41 | 16 | 0 | 0 | 71 | 400 |
| 10 | 731.8 | Contractual Services - Eng. | 60 | 1 | (6) | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55 |
| 11 | 732.8 | Contractual Services - Acct. | 317 | 6 | (30) | 293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 293 |
| 12 | 733.8 | Contractual Services - Legal | 191 | 4 | (18) | 176 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 176 |
| 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 | 493 | 10 | (47) | 455 | 0 | 75 | 137 | 0 | 0 | 0 | 212 | 667 |
| 15 | 741.8 | Rental of Real Building/Real Property | 283 | 6 | (27) | 262 | 0 | 41 | 0 | 0 | 0 | 0 | 41 | 303 |
| 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) | 128 | 0 | 6 | 0 | 0 | 0 | 0 | 6 | 134 |
| 18 | 756.8 | Insurance - Vehicle | 217 | 4 | (21) | 201 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 201 |
| 19 | 757.8 | Insurance - General Liability | 447 | 9 | (43) | 413 | 0 | 86 | 0 | 0 | 0 | 0 | 86 | 498 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 134 | (11) | 0 | 123 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 124 |
| 21 | 759.8 | Insurance - Other | 44 | 1 | (4) | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41 |
| 22 | 760.8 | Advertising Expense | 48 | 1 | (5) | 45 | 0 | 0 | 40 | 0 | 0 | 0 | 40 | 85 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 802 | 0 | 410 | 1,212 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,212 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 109 | 0 | (11) | 97 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 2,200 | 43 | (211) | 2,032 | 0 | 83 | 151 | 0 | 0 | 0 | 234 | 2,266 |
| 27 | | TOTAL SEWER O & M EXPENSES | 15,346 | 458 | (820) | 14,984 | 0 | 441 | 526 | 16 | 0 | 343 | 1,326 | 16,310 |

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.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Benchi
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 | 20,253 | 21,753 | 1,499 | 7.40% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 5,030 | 5,193 | 163 | 3.24% |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 13,248 | 13,506 | 258 | 1.95% |
| 6 | 715.1-.8 | Purchased Power | 10,703 | 10,706 | 3 | 0.03% |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 | Chemicals | 3,170 | 3,232 | 62 | 1.95% |
| 9 | 720.1-.8 | Materials & Supplies | 2,845 | 2,937 | 92 | 3.23% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 60 | 55 | (5) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 317 | 293 | (24) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 191 | 176 | (15) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 2,295 | 2,617 | 323 | 14.05% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 343 | 364 | 21 | 5.98% |
| 16 | 742.1-.8 | Rental of Equipment | 13 | 19 | 6 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 1,408 | 1,431 | 23 | 1.61% |
| 18 | 756.1-.8 | Insurance - Vehicle | 217 | 201 | (17) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 447 | 498 | 52 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 362 | 353 | (9) | (2.49%) |
| 21 | 759.1-.8 | Insurance - Other | 44 | 41 | (3) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 48 | 85 | 37 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 802 | 1,212 | 410 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 106 | 97 | (10) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 388 | 397 | 9 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 5,097 | 5,179 | 82 | 1.60% |
| 27 | | TOTAL SEWER O & M EXPENSES | 67,392 | 70,347 | 2,955 | 4.39% |
| 28 | | TOTAL ( LESS ACCTS 766 & 767) | 66,482 | 69,038 | 2,556 | 3.84% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
| 1 | 701.1-.6 | Salaries & Wages - Employees | 9,900 | 10,981 | 1,081 | 10.92% |
| 2 | 703.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.6 | Employee Pensions & Benefits | 2,459 | 2,619 | 160 | 6.52% |
| 4 | 710.1-.6 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.6 | Sludge Removal | 13,248 | 13,506 | 258 | 1.95% |
| 6 | 715.1-.6 | Purchased Power | 10,560 | 10,560 | 0 | 0.00% |
| 7 | 716.1-.6 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.6 | Chemicals | 3,170 | 3,232 | 62 | 1.95% |
| 9 | 720.1-.6 | Materials & Supplies | 2,331 | 2,376 | 45 | 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 | 1,802 | 1,950 | 148 | 8.21% |
| 15 | 741.1-.6 | Rental of Real Building/Real Property | 60 | 61 | 1 | 1.95% |
| 16 | 742.1-.6 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 17 | 750.1-.6 | Transportation Expense | 1,158 | 1,181 | 23 | 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 | 177 | 179 | 2 | 1.26% |
| 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 | 1,924 | 1,962 | 38 | 1.97% |
| 27 | TOTAL SEWER O & M EXPENSES | | 46,789 | 48,608 | 1,819 | 3.89% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 46,789 | 48,608 | 1,819 | 3.89% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 2,856 | 3,023 | 167 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 709 | 723 | 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 | 49 | (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 | 388 | 397 | 9 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 974 | 951 | (22) | (2.30%) |
| 27 | TOTAL SEWER O & M EXPENSES | | 5,258 | 5,430 | 172 | 3.28% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 5,258 | 5,430 | 172 | 3.28% |

NOTE: See Volume II for variance explanations.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 7,497 | 7,749 | 251 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 1,862 | 1,851 | (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 | 133 | 137 | 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 | 357 | 400 | 43 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 60 | 55 | (5) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 317 | 293 | (24) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 191 | 176 | (15) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 493 | 667 | 175 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 283 | 303 | 19 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 13 | 19 | 6 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 139 | 134 | (4) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 217 | 201 | (17) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 447 | 498 | 52 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 134 | 124 | (10) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | 44 | 41 | (3) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 48 | 85 | 37 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 802 | 1,212 | 410 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 108 | 97 | (10) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 2,200 | 2,266 | 66 | 3.00% |
| 27 | TOTAL SEWER O & M EXPENSES | | 15,345 | 16,310 | 964 | 6.29% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 14,436 | 15,000 | 565 | 3.91% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## CONTRACTUAL SERVICES - 1996

Company: SSU / Marion / Citrus Park
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 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 / Marion / Citrus Park
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 [ ]

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 - M.P./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 | $8 | |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 227 | |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 1,440 | |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 143 | |
| 54 | | | 854,174 | 1,815 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 2,115 | |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 918 | |
| 58 | | | 1,427,241 | 3,033 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 4,849 | |
| 60 | Annual Amortization | | $570,354 | $1,212 | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 266 | |
| 64 | % of Total | | 100.000000% | 0.212542% | |

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

## ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Marion / Citrus Park
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 [ ]

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. | | | 65,000 | 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 / Marion / Citrus Park
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 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 / Marion / Citrus Park
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 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 / Marion / Citrus Park
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 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 | 239 | 40 | 2.50% | 6 | 0 | 6 | 0.00% | 0 | 6 |
| 4 | 389.1 Other Plant & Misc. Equipment | 9,116 | 18 | 5.56% | 507 | 0 | 507 | 0.00% | 0 | 507 |
| 5 | COLLECTION PLANT | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 6,913 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 32 | 3.13% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 120,466 | 30 | 3.33% | 4,012 | 0 | 4,012 | 0.00% | 0 | 4,012 |
| 9 | 361.2 Collection Sewers - Gravity | 2,020 | 45 | 2.22% | 45 | 0 | 45 | 0.00% | 0 | 45 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 849 | 38 | 2.63% | 22 | 0 | 22 | 0.00% | 0 | 22 |
| 12 | 364.2 Flow Measuring Devices | 392 | 5 | 20.00% | 78 | 0 | 78 | 0.00% | 0 | 78 |
| 13 | 365.2 Flow Measuring Installation | 4 | 38 | 2.63% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 59 | 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 | 23,819 | 32 | 3.13% | 746 | 0 | 746 | 0.00% | 0 | 746 |
| 18 | 370.3 Receiving Wells | 460 | 30 | 3.33% | 15 | 0 | 15 | 0.00% | 0 | 15 |
| 19 | 371.3 Pumping Equipment | 5,428 | 18 | 5.56% | 302 | 0 | 302 | 0.00% | 0 | 302 |
| 20 | 389.3 Other Plant & Misc. Equipment | 119 | 18 | 5.56% | 7 | 0 | 7 | 0.00% | 0 | 7 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 337,654 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 44,809 | 32 | 3.13% | 1,403 | 0 | 1,403 | 0.00% | 0 | 1,403 |
| 24 | 380.4 Treatment & Disposal | 275,574 | 18 | 5.56% | 15,322 | 0 | 15,322 | 0.00% | 0 | 15,322 |
| 25 | 381.4 Plant Sewers | 0 | 35 | 2.86% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 1,116 | 30 | 3.33% | 37 | 0 | 37 | 0.00% | 0 | 37 |
| 27 | 389.4 Other Plant & Misc. Equipment | 199 | 18 | 5.56% | 11 | 0 | 11 | 0.00% | 0 | 11 |
| 28 | GENERAL PLANT | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 760 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 7,747 | 40 | 2.50% | 194 | 0 | 194 | 0.00% | 0 | 194 |
| 31 | 390.5 Office Furniture & Equipment | 4,787 | 15 | 6.67% | 319 | 0 | 319 | 0.00% | 0 | 319 |
| 32 | 390.51 Computer Equipment | 12,744 | 6 | 16.67% | 2,124 | 0 | 2,124 | 0.00% | 0 | 2,124 |
| 33 | 391.5 Transportation Equipment | 7,352 | 6 | 16.67% | 1,226 | 0 | 1,226 | 0.00% | 0 | 1,226 |
| 34 | 392.5 Stores Equipment | 69 | 18 | 5.56% | 4 | 0 | 4 | 0.00% | 0 | 4 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 2,668 | 16 | 6.25% | 167 | 0 | 167 | 0.00% | 0 | 167 |
| 36 | 394.5 Laboratory Equipment | 2,420 | 15 | 6.67% | 161 | 0 | 161 | 0.00% | 0 | 161 |
| 37 | 395.5 Power Operated Equipment | 3,056 | 12 | 8.33% | 255 | 0 | 255 | 0.00% | 0 | 255 |
| 38 | 396.5 Communication Equipment | 1,387 | 10 | 10.00% | 139 | 0 | 139 | 0.00% | 0 | 139 |
| 39 | 397.5 Miscellaneous Equipment | 623 | 15 | 6.67% | 42 | 0 | 42 | 0.00% | 0 | 42 |
| 40 | 398.5 Other Tangible Plant | 1,173 | 10 | 10.00% | 117 | 0 | 117 | 0.00% | 0 | 117 |
| 41 | INTANGIBLE PLANT | 9,355 | | 5.48% | 513 | 0 | 513 | 0.00% | 0 | 513 |
| 42 | COLLECTION PLANT | 130,703 | | 3.18% | 4,160 | 0 | 4,160 | 0.00% | 0 | 4,160 |
| 43 | SYSTEM PUMPING PLANT | 29,826 | | 3.59% | 1,070 | 0 | 1,070 | 0.00% | 0 | 1,070 |
| 44 | TREATMENT AND DISPOSAL PLANT | 659,352 | | 2.54% | 16,773 | 0 | 16,773 | 0.00% | 0 | 16,773 |
| 45 | GENERAL PLANT | 44,786 | | 10.60% | 4,748 | 0 | 4,748 | 0.00% | 0 | 4,748 |
| 46 | TOTAL DEPRECIATION EXPENSE | 874,022 | | 3.12% | 27,264 | 0 | 27,264 | 0.00% | 0 | 27,264 |
| 47 | LESS: AMORTIZATION OF CIAC | | | | (3,636) | 0 | (3,636) | | 0 | (3,636) |
| 48 | NET DEPRECIATION EXPENSE - SEWER | | | | 23,628 | 0 | 23,628 | | 0 | 23,628 |

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 / Marion / Citrus Park
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 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

| | (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 | 2,620 | 5.23% | 137 | 0 | 137 | 0.00% | 0 | 137 |
| 2 | Line/Main Extension Fees | 103,817 | 3.37% | 3,499 | 0 | 3,499 | 0.00% | 0 | 3,499 |
| 3 | Contributed Lines | 0 | 3.37% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 4 | Contributed Property Other Than Lines | 0 | 4.63% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 5 | Service Installation Fees | 0 | 2.59% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 6 | **TOTAL SEWER CIAC AMORT. EXPENSE** | 106,437 | | 3,636 | 0 | 3,636 | | 0 | 3,636 |

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 / Marion / Citrus Park
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 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 | 392 | 78 | 19.90% |
| 3 | 365.2 Flow Measuring Installation | 4 | 0 | 0.00% |
| 4 | 354.4 Structures & Improvements | 44,809 | 1,403 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 275,574 | 15,322 | 5.56% |
| 6 | 381.4 Plant Sewers | 0 | 0 | 0.00% |
| 7 | 382.4 Outfall Sewer Lines | 1,116 | 37 | 3.32% |
| 8 | 389.4 Other Plant & Misc. Equipment | 199 | 11 | 5.53% |
| 9 | **COMPOSITE RATE** | 322,094 | 16,851 | 5.23% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 0 | 0 | 0.00% |
| 12 | 360.2 Collection Sewers - Force | 120,466 | 4,012 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 2,020 | 45 | 2.23% |
| 14 | 362.2 Special Collecting | 0 | 0 | 0.00% |
| 15 | 389.2 Other Plant & Misc. Equipment | 59 | 3 | 5.08% |
| 16 | 354.3 Structures & Improvements | 23,819 | 746 | 3.13% |
| 17 | 370.3 Receiving Wells | 460 | 15 | 3.26% |
| 18 | 371.3 Pumping Equipment | 5,428 | 302 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 119 | 7 | 5.88% |
| 20 | **COMPOSITE RATE** | 152,371 | 5,130 | 3.37% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 849 | 22 | 2.59% |
| 23 | **COMPOSITE RATE** | 849 | 22 | 2.59% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 322,094 | 16,851 | 5.23% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 152,371 | 5,130 | 3.37% |
| 27 | Service Installation Fees (Line 23) | 849 | 22 | 2.59% |
| 28 | **COMPOSITE RATE** | 475,315 | 22,003 | 4.63% |

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 / Marion / Citrus Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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%)** | 4,257 | 0 | 4,257 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 1,633 | 107 | 1,740 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 1,633 | 107 | 1,740 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 7,845 | 0 | 7,845 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 7,845 | 0 | 7,845 | | |
| 10 | Non-used & Useful Percent | | | 0.00% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | 0 | 0 | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 7,845 | 0 | 7,845 | | |
| 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)** | 13,736 | 107 | 13,843 | | 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 / Marion / Citrus Park**
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 [ ] Non FPSC [ ]

**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 | 94,606 | 0 | 94,606 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 67,966 | 2,381 | 70,347 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 23,628 | 0 | 23,628 | B-14(S) |
| 6 | Amortization | 0 | 0 | 0 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 13,736 | 4,364 | 18,100 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 105,330 | 6,746 | 112,075 | |
| 9 | **PRE-TAX OPERATING INCOME** | (10,724) | (6,746) | (17,469) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (10,724) | (6,746) | (17,469) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 559,458 | 0 | 559,458 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 29,595 | 0 | 29,595 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (40,319) | (6,746) | (47,064) | |
| 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) | (15,553) | (2,602) | (18,155) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 816 | 0 | 816 | C-1(S) |
| 22 | Investment Tax Credit | 116 | 0 | 116 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (16,484) | (2,602) | (19,086) | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Marion / Citrus Park
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 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 (%) | 0.00% | 0.00% | 0.00% | 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 / Citrus / Citrus Springs**
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 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 | 1,715,195 | 0 | 1,715,195 | A-6 (S) |
| 2 | Utility Land & Land Rights | 24,119 | 0 | 24,119 | A-6 (S) |
| 3 | Non-Used and Useful | (274,711) | 0 | (274,711) | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | — |
| 5 | Accumulated Depreciation | (732,973) | 0 | (732,973) | A-10 (S) |
| 6 | CIAC | (107,126) | 0 | (107,126) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 10,655 | 0 | 10,655 | 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 | (5,141) | 0 | (5,141) | Vol. II |
| 13 | Deferred Taxes | (25,201) | 0 | (25,201) | C-7 (S) |
| 14 | Working Capital Allowance | 29,783 | 0 | 29,783 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 634,600 | 0 | 634,600 | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Citrus / Citrus Springs**
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 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 / Citrus / Citrus Springs**
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 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 | |

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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 / Citrus / Citrus Springs
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 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 / Citrus / Citrus Springs
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 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 |
| 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 | | 1,219,302 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 25,637 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 25,637 |
| 15 | 12/31/92 Balance | | 1,244,939 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 186,862 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 6,448 |
| 21 | 1993 Net Additions | | 193,310 |
| 22 | 12/31/93 Balance | | 1,438,250 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 298,292 |
| 26 | 1994 Retirements | | 18,963 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 279,329 |
| 29 | 12/31/94 Balance | | 1,717,579 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (828) |
| 32 | 1995 Additions | | 20,362 |
| 33 | 1995 Retirements | | 1,138 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 19,223 |
| 36 | 12/31/95 Balance | | 1,735,974 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (7,731) |
| 39 | 1996 Additions | | 46,176 |
| 40 | 1996 Retirements | | 15,087 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 31,089 |
| 43 | 12/31/96 Balance | | 1,759,332 |

(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 SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Citrus Springs
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 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 | 3,804 | 0 | 0 | 0 | 3,804 | 0 | 3,804 | 3,804 | 0 | 3,804 |
| 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 | 22,160 | 0 | 0 | 0 | 22,160 | 0 | 22,160 | 22,160 | 0 | 22,160 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 226,977 | 0 | 0 | 0 | 226,977 | 0 | 226,977 | 226,977 | 0 | 226,977 |
| 9 | 361.2 Collection Sewers - Gravity | 472,109 | 0 | 0 | 0 | 472,109 | 0 | 472,109 | 472,109 | 0 | 472,109 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 96,364 | 0 | 0 | 0 | 96,364 | 0 | 96,364 | 96,364 | 0 | 96,364 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 15,626 | 0 | 0 | 0 | 15,626 | 0 | 15,626 | 15,626 | 0 | 15,626 |
| 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 | 565 | 0 | 0 | 0 | 565 | 0 | 565 | 565 | 0 | 565 |
| 18 | 370.3 Receiving Wells | 89,759 | 0 | 0 | 0 | 89,759 | 0 | 89,759 | 89,759 | 0 | 89,759 |
| 19 | 371.3 Pumping Equipment | 178,015 | 35,700 | (15,000) | 20,700 | 198,715 | 0 | 198,715 | 182,792 | 0 | 182,792 |
| 20 | 389.3 Other Plant & Misc. Equipment | 1,746 | 0 | 0 | 0 | 1,746 | 0 | 1,746 | 1,746 | 0 | 1,746 |
| 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 | 86,278 | 0 | 0 | 0 | 86,278 | 0 | 86,278 | 86,278 | 0 | 86,278 |
| 24 | 380.4 Treatment & Disposal | 348,906 | 0 | 0 | 0 | 348,906 | 0 | 348,906 | 348,906 | 0 | 348,906 |
| 25 | 381.4 Plant Sewers | 27,114 | 0 | 0 | 0 | 27,114 | 0 | 27,114 | 27,114 | 0 | 27,114 |
| 26 | 382.4 Outfall Sewer Lines | 49,615 | 0 | 0 | 0 | 49,615 | 0 | 49,615 | 49,615 | 0 | 49,615 |
| 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 | 1,959 | 0 | 0 | 0 | 1,959 | 0 | 1,959 | 1,959 | 0 | 1,959 |
| 30 | 354.5 Structures & Improvements | 19,923 | 168 | (87) | 81 | 20,004 | 0 | 20,004 | 19,976 | 0 | 19,976 |
| 31 | 390.5 Office Furniture & Equipment | 12,346 | 0 | 0 | 0 | 12,346 | 0 | 12,346 | 12,346 | 0 | 12,346 |
| 32 | 390.51 Computer Equipment | 29,088 | 6,239 | 0 | 6,239 | 35,327 | 0 | 35,327 | 32,865 | 0 | 32,865 |
| 33 | 391.5 Transportation Equipment | 18,453 | 838 | 0 | 838 | 19,291 | 0 | 19,291 | 18,960 | 0 | 18,960 |
| 34 | 392.5 Stores Equipment | 178 | 0 | 0 | 0 | 178 | 0 | 178 | 178 | 0 | 178 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 6,729 | 253 | 0 | 253 | 6,981 | 0 | 6,981 | 6,881 | 0 | 6,881 |
| 36 | 394.5 Laboratory Equipment | 6,120 | 198 | 0 | 198 | 6,318 | 0 | 6,318 | 6,240 | 0 | 6,240 |
| 37 | 395.5 Power Operated Equipment | 6,199 | 2,779 | 0 | 2,779 | 8,978 | 0 | 8,978 | 7,881 | 0 | 7,881 |
| 38 | 396.5 Communication Equipment | 3,576 | 0 | 0 | 0 | 3,576 | 0 | 3,576 | 3,576 | 0 | 3,576 |
| 39 | 397.5 Miscellaneous Equipment | 1,608 | 0 | 0 | 0 | 1,608 | 0 | 1,608 | 1,608 | 0 | 1,608 |
| 40 | 398.5 Other Tangible Plant | 3,026 | 0 | 0 | 0 | 3,026 | 0 | 3,026 | 3,026 | 0 | 3,026 |
| 41 | INTANGIBLE PLANT | 3,804 | 0 | 0 | 0 | 3,804 | 0 | 3,804 | 3,804 | 0 | 3,804 |
| 42 | COLLECTION PLANT | 833,236 | 0 | 0 | 0 | 833,236 | 0 | 833,236 | 833,236 | 0 | 833,236 |
| 43 | SYSTEM PUMPING PLANT | 270,065 | 35,700 | (15,000) | 20,700 | 290,765 | 0 | 290,765 | 274,862 | 0 | 274,862 |
| 44 | TREATMENT AND DISPOSAL PLANT | 511,913 | 0 | 0 | 0 | 511,913 | 0 | 511,913 | 511,913 | 0 | 511,913 |
| 45 | GENERAL PLANT | 109,205 | 10,476 | (87) | 10,389 | 119,594 | 0 | 119,594 | 115,500 | 0 | 115,500 |
| 46 | TOTAL PLANT IN SERVICE | 1,728,243 | 46,176 | (15,087) | 31,089 | 1,759,332 | 0 | 1,759,332 | 1,739,314 | 0 | 1,739,314 |
| 47 | LAND & LAND RIGHTS | 24,119 | 0 | 0 | 0 | 24,119 | 0 | 24,119 | 24,119 | 0 | 24,119 |
| 48 | TOTAL PIS LESS LAND | 1,704,124 | 46,176 | (15,087) | 31,089 | 1,735,213 | 0 | 1,735,213 | 1,715,195 | 0 | 1,715,195 |



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 / Citrus / Citrus Springs
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 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 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 0 | 3,804 |
| 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 | 22,160 | 22,160 | 22,160 | 22,160 | 22,160 | 22,160 | 22,160 | 22,160 | 22,160 | 22,160 | 22,160 | 22,160 | 22,160 | 0 | 22,160 |
| 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 | 226,977 | 226,977 | 226,977 | 226,977 | 226,977 | 226,977 | 226,977 | 226,977 | 226,977 | 226,977 | 226,977 | 226,977 | 226,977 | 0 | 226,977 |
| 9 | 361.2 Collection Sewers - Gravity | 472,109 | 472,109 | 472,109 | 472,109 | 472,109 | 472,109 | 472,109 | 472,109 | 472,109 | 472,109 | 472,109 | 472,109 | 472,109 | 0 | 472,109 |
| 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 | 98,364 | 98,364 | 98,364 | 98,364 | 98,364 | 98,364 | 98,364 | 98,364 | 98,364 | 98,364 | 98,364 | 98,364 | 98,364 | 0 | 98,364 |
| 12 | 364.2 Flow Measuring Devices | 0 | 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 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 15,626 | 15,626 | 15,626 | 15,626 | 15,626 | 15,626 | 15,626 | 15,626 | 15,626 | 15,626 | 15,626 | 15,626 | 15,626 | 0 | 15,626 |
| 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 | 565 | 565 | 565 | 565 | 565 | 565 | 565 | 565 | 565 | 565 | 565 | 565 | 565 | 0 | 565 |
| 18 | 370.3 Receiving Wells | 89,759 | 89,759 | 89,759 | 89,759 | 89,759 | 89,759 | 89,759 | 89,759 | 89,759 | 89,759 | 89,759 | 89,759 | 89,759 | 0 | 89,759 |
| 19 | 371.3 Pumping Equipment | 178,015 | 178,015 | 178,015 | 178,015 | 178,015 | 178,015 | 178,015 | 178,015 | 178,015 | 178,015 | 198,715 | 198,715 | 198,715 | 20,700 | 182,792 |
| 20 | 389.3 Other Plant & Misc. Equipment | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 1,748 | 0 | 1,748 |
| 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 | 86,278 | 86,278 | 86,278 | 86,278 | 86,278 | 86,278 | 86,278 | 86,278 | 86,278 | 86,278 | 86,278 | 86,278 | 86,278 | 0 | 86,278 |
| 24 | 380.4 Treatment & Disposal | 348,906 | 348,906 | 348,906 | 348,906 | 348,906 | 348,906 | 348,906 | 348,906 | 348,906 | 348,906 | 348,906 | 348,906 | 348,906 | 0 | 348,906 |
| 25 | 381.4 Plant Sewers | 27,114 | 27,114 | 27,114 | 27,114 | 27,114 | 27,114 | 27,114 | 27,114 | 27,114 | 27,114 | 27,114 | 27,114 | 27,114 | 0 | 27,114 |
| 26 | 382.4 Outfall Sewer Lines | 49,615 | 49,615 | 49,615 | 49,615 | 49,615 | 49,615 | 49,615 | 49,615 | 49,615 | 49,615 | 49,615 | 49,615 | 49,615 | 0 | 49,615 |
| 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 | 1,959 | 1,959 | 1,959 | 1,959 | 1,959 | 1,959 | 1,959 | 1,959 | 1,959 | 1,959 | 1,959 | 1,959 | 1,959 | 0 | 1,959 |
| 30 | 354.5 Structures & Improvements | 19,923 | 19,990 | 19,995 | 20,009 | 20,012 | 20,014 | 19,943 | 19,946 | 19,949 | 19,982 | 19,976 | 19,990 | 20,004 | 81 | 19,978 |
| 31 | 390.5 Office Furniture & Equipment | 12,348 | 12,348 | 12,348 | 12,348 | 12,348 | 12,348 | 12,348 | 12,348 | 12,348 | 12,348 | 12,348 | 12,348 | 12,348 | 0 | 12,348 |
| 32 | 390.51 Computer Equipment | 29,088 | 31,563 | 31,754 | 32,265 | 32,368 | 32,468 | 33,074 | 33,176 | 33,277 | 33,788 | 34,281 | 34,817 | 35,927 | 6,239 | 32,865 |
| 33 | 391.5 Transportation Equipment | 18,453 | 18,785 | 18,811 | 18,879 | 18,893 | 18,907 | 18,968 | 19,002 | 19,015 | 19,064 | 19,150 | 19,222 | 19,291 | 838 | 18,960 |
| 34 | 392.5 Stores Equipment | 178 | 178 | 178 | 178 | 178 | 178 | 178 | 178 | 178 | 178 | 178 | 178 | 178 | 0 | 178 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 6,729 | 6,829 | 6,836 | 6,857 | 6,861 | 6,865 | 6,890 | 6,894 | 6,898 | 6,919 | 6,939 | 6,960 | 6,981 | 253 | 6,881 |
| 36 | 394.5 Laboratory Equipment | 6,120 | 6,199 | 6,205 | 6,221 | 6,224 | 6,228 | 6,247 | 6,250 | 6,253 | 6,270 | 6,285 | 6,302 | 6,318 | 198 | 6,240 |
| 37 | 395.5 Power Operated Equipment | 6,199 | 7,301 | 7,386 | 7,614 | 7,659 | 7,704 | 7,974 | 8,020 | 8,065 | 8,292 | 8,512 | 8,751 | 8,978 | 2,779 | 7,881 |
| 38 | 396.5 Communication Equipment | 3,576 | 3,576 | 3,576 | 3,576 | 3,576 | 3,576 | 3,576 | 3,576 | 3,576 | 3,576 | 3,576 | 3,576 | 3,576 | 0 | 3,576 |
| 39 | 397.5 Miscellaneous Equipment | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 0 | 1,608 |
| 40 | 398.5 Other Tangible Plant | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 3,026 | 0 | 3,026 |
| 41 | INTANGIBLE PLANT | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 3,804 | 0 | 3,804 |
| 42 | COLLECTION PLANT | 833,236 | 833,236 | 833,236 | 833,236 | 833,236 | 833,236 | 833,236 | 833,236 | 833,236 | 833,236 | 833,236 | 833,236 | 833,236 | 0 | 833,236 |
| 43 | SYSTEM PUMPING PLANT | 270,085 | 270,085 | 270,085 | 270,085 | 270,085 | 270,085 | 270,085 | 270,085 | 270,085 | 270,085 | 290,785 | 290,785 | 290,785 | 20,700 | 274,862 |
| 44 | TREATMENT AND DISPOSAL PLANT | 511,913 | 511,913 | 511,913 | 511,913 | 511,913 | 511,913 | 511,913 | 511,913 | 511,913 | 511,913 | 511,913 | 511,913 | 511,913 | 0 | 511,913 |
| 45 | GENERAL PLANT | 109,205 | 113,361 | 113,682 | 114,539 | 114,710 | 114,880 | 115,810 | 115,981 | 116,152 | 117,009 | 117,836 | 118,737 | 119,594 | 10,389 | 115,500 |
| 46 | TOTAL PLANT IN SERVICE | 1,728,243 | 1,732,399 | 1,732,720 | 1,733,577 | 1,733,747 | 1,733,918 | 1,734,848 | 1,735,019 | 1,735,189 | 1,736,046 | 1,757,574 | 1,758,475 | 1,759,332 | 31,089 | 1,739,314 |
| 47 | LAND & LAND RIGHTS | 24,119 | 24,119 | 24,119 | 24,119 | 24,119 | 24,119 | 24,119 | 24,119 | 24,119 | 24,119 | 24,119 | 24,119 | 24,119 | 0 | 24,119 |
| 48 | TOTAL PIS LESS LAND | 1,704,124 | 1,708,280 | 1,708,600 | 1,709,457 | 1,709,628 | 1,709,799 | 1,710,728 | 1,710,899 | 1,711,070 | 1,711,927 | 1,733,455 | 1,734,356 | 1,735,213 | 31,089 | 1,715,195 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Citrus Springs
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 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 | 20,700 | 0 | 0 | 20,700 | 4,777 |
| 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 | 67 | 5 | 14 | 3 | -3 | (71) | 3 | 3 | 14 | 13 | 14 | 14 | 81 | 55 |
| 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 | 2,475 | 191 | 510 | 102 | 102 | 606 | 102 | 102 | 510 | 493 | 537 | 510 | 6,239 | 3,777 |
| 33 | 391.5 Transportation Equipment | 333 | 26 | 69 | 14 | 14 | 81 | 14 | 14 | 69 | 66 | 72 | 69 | 836 | 507 |
| 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 | 100 | 8 | 21 | 4 | 4 | 25 | 4 | 4 | 21 | 20 | 22 | 21 | 253 | 153 |
| 36 | 394.5 Laboratory Equipment | 79 | 6 | 16 | 3 | 3 | 19 | 3 | 3 | 16 | 16 | 17 | 16 | 196 | 120 |
| 37 | 395.5 Power Operated Equipment | 1,103 | 85 | 227 | 45 | 45 | 270 | 45 | 45 | 227 | 220 | 239 | 227 | 2,779 | 1,682 |
| 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 | 20,700 | 0 | 0 | 20,700 | 4,777 |
| 44 | TREATMENT AND DISPOSAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | GENERAL PLANT | 4,156 | 321 | 857 | 171 | 171 | 930 | 171 | 171 | 857 | 828 | 901 | 857 | 10,389 | 6,294 |
| 46 | TOTAL NET ADDITIONS | 4,156 | 321 | 857 | 171 | 171 | 930 | 171 | 171 | 857 | 21,528 | 901 | 857 | 31,089 | 11,071 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 4,156 | 321 | 857 | 171 | 171 | 930 | 171 | 171 | 857 | 21,528 | 901 | 857 | 31,089 | 11,071 |

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

Company: SSU / Citrus / Citrus Springs
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 of retirements 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 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 | 35,700 | 0 | 0 | 35,700 | 8,238 |
| 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 | 67 | 5 | 14 | 3 | 3 | 16 | 3 | 3 | 14 | 13 | 14 | 14 | 168 | 102 |
| 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 | 2,475 | 191 | 510 | 102 | 102 | 606 | 102 | 102 | 510 | 493 | 537 | 510 | 6,239 | 3,777 |
| 33 | 391.5 Transportation Equipment | 333 | 26 | 69 | 14 | 14 | 81 | 14 | 14 | 69 | 66 | 72 | 69 | 836 | 507 |
| 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 | 100 | 8 | 21 | 4 | 4 | 25 | 4 | 4 | 21 | 20 | 22 | 21 | 253 | 153 |
| 36 | 394.5 Laboratory Equipment | 79 | 6 | 16 | 3 | 3 | 19 | 3 | 3 | 16 | 16 | 17 | 16 | 198 | 120 |
| 37 | 395.5 Power Operated Equipment | 1,103 | 85 | 227 | 45 | 45 | 270 | 45 | 45 | 227 | 220 | 239 | 227 | 2,779 | 1,682 |
| 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 | 35,700 | 0 | 0 | 35,700 | 8,238 |
| 44 | TREATMENT AND DISPOSAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | GENERAL PLANT | 4,156 | 321 | 857 | 171 | 171 | 1,017 | 171 | 171 | 857 | 828 | 901 | 857 | 10,476 | 6,341 |
| 46 | TOTAL GROSS ADDITIONS | 4,156 | 321 | 857 | 171 | 171 | 1,017 | 171 | 171 | 857 | 36,528 | 901 | 857 | 46,176 | 14,579 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 4,156 | 321 | 857 | 171 | 171 | 1,017 | 171 | 171 | 857 | 36,528 | 901 | 857 | 46,176 | 14,579 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Citrus Springs
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 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 | 15,000 | 0 | 0 | 15,000 | 3,462 |
| 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 | 87 | 0 | 0 | 0 | 0 | 0 | 0 | 87 | 47 |
| 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 | 15,000 | 0 | 0 | 15,000 | 3,462 |
| 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 | 87 | 0 | 0 | 0 | 0 | 0 | 0 | 87 | 47 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 87 | 0 | 0 | 0 | 15,000 | 0 | 0 | 15,087 | 3,509 |
| 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 | 87 | 0 | 0 | 0 | 15,000 | 0 | 0 | 15,087 | 3,509 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Citrus Springs
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 of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (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 |
| 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 / Citrus / Citrus Springs
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 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 | 3,804 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | 22,160 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 36.62% | 0 |
| 8 | 360.2 Collection Sewers - Force | 226,977 | 36.62% | 83,109 |
| 9 | 361.2 Collection Sewers - Gravity | 472,109 | 36.62% | 172,865 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 96,364 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 15,626 | 0.00% | 0 |
| 15 | SYSTEM PUMPING PLANT | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 565 | 36.62% | 207 |
| 18 | 370.3 Receiving Wells | 89,759 | 36.62% | 32,866 |
| 19 | 371.3 Pumping Equipment | 182,792 | 36.62% | 66,930 |
| 20 | 389.3 Other Plant & Misc. Equipment | 1,746 | 36.62% | 639 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 86,278 | 30.49% | 26,308 |
| 24 | 380.4 Treatment & Disposal | 348,906 | 30.49% | 106,387 |
| 25 | 381.4 Plant Sewers | 27,114 | 30.49% | 8,267 |
| 26 | 382.4 Outfall Sewer Lines | 49,615 | 30.49% | 15,128 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 30.49% | 0 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 1,959 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 19,978 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 12,348 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 32,865 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 18,960 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 178 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 6,881 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 6,240 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 7,881 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 3,576 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 1,608 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 3,026 | 0.00% | 0 |
| 41 | INTANGIBLE PLANT | 3,804 | 0.00% | 0 |
| 42 | COLLECTION PLANT | 833,236 | 30.72% | 255,974 |
| 43 | SYSTEM PUMPING PLANT | 274,862 | 36.62% | 100,642 |
| 44 | TREATMENT AND DISPOSAL PLANT | 511,913 | 30.49% | 156,090 |
| 45 | GENERAL PLANT | 115,500 | 0.00% | 0 |
| 46 | TOTAL PLANT IN SERVICE | 1,739,314 | 29.48% | 512,706 |
| 47 | LAND & LAND RIGHTS | 24,119 | 0.00% | 0 |
| 48 | TOTAL PIS LESS LAND | 1,715,195 | 29.89% | 512,706 |

6/14/95 5:52 PM A06S7.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

**Company: SSU / Citrus / Citrus Springs**
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 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 | 512,706 | 0 | 512,706 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | (211,615) | 0 | (211,615) | A-10 (S) |
| 4 | CIAC | (28,818) | 0 | (28,818) | A-12 (S) |
| 5 | Accumulated Amort. of CIAC | 2,438 | 0 | 2,438 | 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** | 274,711 | 0 | 274,711 | |



Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Citrus Springs
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 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 / Citrus / Citrus Springs
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 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 |
| 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 | | 555,639 |
| 10 | Utility Adjustment to ordered balance (1) | | (38,354) |
| 11 | 1992 Additions | | 30,153 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 30,153 |
| 15 | 12/31/92 Balance | | 547,438 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 39,784 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 2,275 |
| 21 | 1993 Net Additions | | 42,059 |
| 22 | 12/31/93 Balance | | 589,497 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 63,503 |
| 26 | 1994 Retirements | | 18,963 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 44,540 |
| 29 | 12/31/94 Balance | | 634,038 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (368) |
| 32 | 1995 Additions | | 70,379 |
| 33 | 1995 Retirements | | 1,138 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 69,241 |
| 36 | 12/31/95 Balance | | 702,910 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (2,214) |
| 39 | 1996 Additions | | 71,573 |
| 40 | 1996 Retirements | | 15,087 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 56,486 |
| 43 | 12/31/96 Balance | | 757,181 |

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

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Citrus Springs
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 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 | 2,849 | 95 | 2,944 | 0 | 2,944 | 2,896 | 0 | 2,896 |
| 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 | 20,109 | 7,558 | 27,667 | 0 | 27,667 | 23,888 | 0 | 23,888 |
| 9 | 361.2 Collection Sewers - Gravity | 148,952 | 10,481 | 159,433 | 0 | 159,433 | 154,193 | 0 | 154,193 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 27,521 | 2,534 | 30,055 | 0 | 30,055 | 28,788 | 0 | 28,788 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 2,874 | 869 | 3,743 | 0 | 3,743 | 3,309 | 0 | 3,309 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 72 | 18 | 90 | 0 | 90 | 81 | 0 | 81 |
| 18 | 370.3 Receiving Wells | 8,931 | 2,989 | 11,920 | 0 | 11,920 | 10,426 | 0 | 10,426 |
| 19 | 371.3 Pumping Equipment | 78,869 | (4,837) | 74,032 | 0 | 74,032 | 80,489 | 0 | 80,489 |
| 20 | 389.3 Other Plant & Misc. Equipment | 365 | 97 | 462 | 0 | 462 | 414 | 0 | 414 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 50,015 | 2,700 | 52,715 | 0 | 52,715 | 51,365 | 0 | 51,365 |
| 24 | 380.4 Treatment & Disposal | 304,000 | 19,399 | 323,399 | 0 | 323,399 | 313,699 | 0 | 313,699 |
| 25 | 381.4 Plant Sewers | 1,641 | 775 | 2,416 | 0 | 2,416 | 2,028 | 0 | 2,028 |
| 26 | 382.4 Outfall Sewer Lines | 2,478 | 1,652 | 4,130 | 0 | 4,130 | 3,304 | 0 | 3,304 |
| 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 | 4,503 | 412 | 4,915 | 0 | 4,915 | 4,705 | 0 | 4,705 |
| 31 | 390.5 Office Furniture & Equipment | 5,690 | 823 | 6,513 | 0 | 6,513 | 6,102 | 0 | 6,102 |
| 32 | 390.51 Computer Equipment | 13,358 | 5,479 | 18,837 | 0 | 18,837 | 16,097 | 0 | 16,097 |
| 33 | 391.5 Transportation Equipment | 13,631 | 3,161 | 16,792 | 0 | 16,792 | 15,211 | 0 | 15,211 |
| 34 | 392.5 Stores Equipment | 60 | 10 | 70 | 0 | 70 | 65 | 0 | 65 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 3,482 | 430 | 3,912 | 0 | 3,912 | 3,697 | 0 | 3,697 |
| 36 | 394.5 Laboratory Equipment | 905 | 416 | 1,321 | 0 | 1,321 | 1,113 | 0 | 1,113 |
| 37 | 395.5 Power Operated Equipment | 6,325 | 657 | 6,982 | 0 | 6,982 | 6,654 | 0 | 6,654 |
| 38 | 396.5 Communication Equipment | 1,672 | 358 | 2,030 | 0 | 2,030 | 1,851 | 0 | 1,851 |
| 39 | 397.5 Miscellaneous Equipment | 404 | 107 | 511 | 0 | 511 | 458 | 0 | 458 |
| 40 | 398.5 Other Tangible Plant | 1,988 | 303 | 2,291 | 0 | 2,291 | 2,140 | 0 | 2,140 |
| 41 | INTANGIBLE PLANT | 2,849 | 95 | 2,944 | 0 | 2,944 | 2,896 | 0 | 2,896 |
| 42 | COLLECTION PLANT | 199,456 | 21,442 | 220,898 | 0 | 220,898 | 210,178 | 0 | 210,178 |
| 43 | SYSTEM PUMPING PLANT | 88,237 | (1,733) | 86,504 | 0 | 86,504 | 91,410 | 0 | 91,410 |
| 44 | TREATMENT AND DISPOSAL PLANT | 358,134 | 24,528 | 382,660 | 0 | 382,660 | 370,396 | 0 | 370,396 |
| 45 | GENERAL PLANT | 52,020 | 12,156 | 64,175 | 0 | 64,175 | 58,093 | 0 | 58,093 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 700,696 | 56,486 | 757,181 | 0 | 757,181 | 732,973 | 0 | 732,973 |



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 / Citrus / Citrus Springs
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 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 | 2,849 | 2,857 | 2,865 | 2,873 | 2,881 | 2,889 | 2,896 | 2,904 | 2,912 | 2,920 | 2,928 | 2,936 | 2,944 | 95 | 2,896 |
| 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 | 20,109 | 20,739 | 21,369 | 21,999 | 22,629 | 23,259 | 23,887 | 24,517 | 25,147 | 25,777 | 26,407 | 27,037 | 27,667 | 7,558 | 23,888 |
| 9 | 361.2 Collection Sewers - Gravity | 148,952 | 149,825 | 150,698 | 151,571 | 152,444 | 153,317 | 154,195 | 155,068 | 155,941 | 156,814 | 157,687 | 158,560 | 159,433 | 10,481 | 154,193 |
| 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 | 27,521 | 27,732 | 27,943 | 28,154 | 28,365 | 28,578 | 28,789 | 29,000 | 29,211 | 29,422 | 29,633 | 29,844 | 30,055 | 2,534 | 28,788 |
| 12 | 364.2 Flow Measuring Devices | 0 | 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 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 2,874 | 2,946 | 3,018 | 3,090 | 3,162 | 3,234 | 3,311 | 3,383 | 3,455 | 3,527 | 3,599 | 3,671 | 3,743 | 869 | 3,309 |
| 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 | 72 | 74 | 76 | 78 | 80 | 82 | 78 | 80 | 82 | 84 | 86 | 88 | 90 | 18 | 81 |
| 18 | 370.3 Receiving Wells | 8,931 | 9,180 | 9,429 | 9,678 | 9,927 | 10,176 | 10,426 | 10,675 | 10,924 | 11,173 | 11,422 | 11,671 | 11,920 | 2,989 | 10,426 |
| 19 | 371.3 Pumping Equipment | 78,869 | 79,716 | 80,563 | 81,410 | 82,257 | 83,104 | 83,950 | 84,797 | 85,644 | 86,491 | 72,338 | 73,185 | 74,032 | (4,837) | 80,489 |
| 20 | 389.3 Other Plant & Misc. Equipment | 365 | 373 | 381 | 389 | 397 | 405 | 414 | 422 | 430 | 438 | 446 | 454 | 462 | 97 | 414 |
| 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 | 50,015 | 50,240 | 50,465 | 50,690 | 50,915 | 51,140 | 51,365 | 51,590 | 51,815 | 52,040 | 52,265 | 52,490 | 52,715 | 2,700 | 51,365 |
| 24 | 380.4 Treatment & Disposal | 304,000 | 305,817 | 307,234 | 308,851 | 310,468 | 312,085 | 313,697 | 315,314 | 316,931 | 318,548 | 320,165 | 321,782 | 323,399 | 19,399 | 313,699 |
| 25 | 381.4 Plant Sewers | 1,841 | 1,706 | 1,771 | 1,836 | 1,901 | 1,966 | 2,026 | 2,091 | 2,156 | 2,221 | 2,286 | 2,351 | 2,416 | 775 | 2,028 |
| 26 | 382.4 Outfall Sewer Lines | 2,478 | 2,616 | 2,754 | 2,892 | 3,030 | 3,168 | 3,302 | 3,440 | 3,578 | 3,716 | 3,854 | 3,992 | 4,130 | 1,652 | 3,304 |
| 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 | 4,503 | 4,545 | 4,587 | 4,629 | 4,671 | 4,713 | 4,663 | 4,705 | 4,747 | 4,789 | 4,831 | 4,873 | 4,915 | 412 | 4,705 |
| 31 | 390.5 Office Furniture & Equipment | 5,890 | 5,759 | 5,828 | 5,897 | 5,966 | 6,035 | 6,099 | 6,168 | 6,237 | 6,306 | 6,375 | 6,444 | 6,513 | 823 | 6,102 |
| 32 | 390.51 Computer Equipment | 13,358 | 13,815 | 14,272 | 14,729 | 15,186 | 15,643 | 16,095 | 16,552 | 17,009 | 17,466 | 17,923 | 18,380 | 18,837 | 5,479 | 16,097 |
| 33 | 391.5 Transportation Equipment | 13,831 | 13,894 | 14,157 | 14,420 | 14,683 | 14,946 | 15,214 | 15,477 | 15,740 | 16,003 | 16,266 | 16,529 | 16,792 | 3,161 | 15,211 |
| 34 | 392.5 Stores Equipment | 60 | 61 | 62 | 63 | 64 | 65 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 10 | 65 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 3,482 | 3,518 | 3,554 | 3,590 | 3,626 | 3,662 | 3,696 | 3,732 | 3,768 | 3,804 | 3,840 | 3,876 | 3,912 | 430 | 3,697 |
| 36 | 394.5 Laboratory Equipment | 905 | 940 | 975 | 1,010 | 1,045 | 1,080 | 1,111 | 1,146 | 1,181 | 1,216 | 1,251 | 1,286 | 1,321 | 416 | 1,113 |
| 37 | 395.5 Power Operated Equipment | 6,325 | 6,380 | 6,435 | 6,490 | 6,545 | 6,600 | 6,652 | 6,707 | 6,762 | 6,817 | 6,872 | 6,927 | 6,982 | 657 | 6,654 |
| 38 | 396.5 Communication Equipment | 1,672 | 1,702 | 1,732 | 1,762 | 1,792 | 1,822 | 1,850 | 1,880 | 1,910 | 1,940 | 1,970 | 2,000 | 2,030 | 358 | 1,851 |
| 39 | 397.5 Miscellaneous Equipment | 404 | 413 | 422 | 431 | 440 | 449 | 457 | 466 | 475 | 484 | 493 | 502 | 511 | 107 | 458 |
| 40 | 398.5 Other Tangible Plant | 1,988 | 2,013 | 2,038 | 2,063 | 2,088 | 2,113 | 2,141 | 2,166 | 2,191 | 2,216 | 2,241 | 2,266 | 2,291 | 303 | 2,140 |
| 41 | INTANGIBLE PLANT | 2,849 | 2,857 | 2,865 | 2,873 | 2,881 | 2,889 | 2,896 | 2,904 | 2,912 | 2,920 | 2,928 | 2,936 | 2,944 | 95 | 2,896 |
| 42 | COLLECTION PLANT | 199,458 | 201,242 | 203,028 | 204,814 | 206,600 | 208,386 | 210,182 | 211,968 | 213,754 | 215,540 | 217,326 | 219,112 | 220,898 | 21,442 | 210,178 |
| 43 | SYSTEM PUMPING PLANT | 88,237 | 89,343 | 90,449 | 91,555 | 92,661 | 93,767 | 94,868 | 95,974 | 97,080 | 98,186 | 84,292 | 85,398 | 86,504 | (1,733) | 91,410 |
| 44 | TREATMENT AND DISPOSAL PLANT | 358,134 | 360,179 | 362,224 | 364,269 | 366,314 | 368,359 | 370,390 | 372,435 | 374,480 | 376,525 | 378,570 | 380,615 | 382,660 | 24,526 | 370,396 |
| 45 | GENERAL PLANT | 52,020 | 53,042 | 54,064 | 55,086 | 56,108 | 57,130 | 58,043 | 59,065 | 60,087 | 61,109 | 62,131 | 63,153 | 64,175 | 12,156 | 58,093 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 700,698 | 706,663 | 712,630 | 718,597 | 724,564 | 730,531 | 736,379 | 742,346 | 748,313 | 754,280 | 745,247 | 751,214 | 757,181 | 56,486 | 732,973 |

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

Company: SSU / Citrus / Citrus Springs
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 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 | 8 | 8 | 8 | 8 | 8 | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 95 | 47 |
| 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 | 630 | 630 | 630 | 630 | 630 | 628 | 630 | 630 | 630 | 630 | 630 | 630 | 7,558 | 3,779 |
| 9 | 361.2 Collection Sewers - Gravity | 873 | 873 | 873 | 873 | 873 | 878 | 873 | 873 | 873 | 873 | 873 | 873 | 10,481 | 5,241 |
| 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 | 211 | 211 | 211 | 211 | 211 | 213 | 211 | 211 | 211 | 211 | 211 | 211 | 2,534 | 1,267 |
| 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 | 72 | 72 | 72 | 72 | 72 | 77 | 72 | 72 | 72 | 72 | 72 | 72 | 869 | 435 |
| 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 | (4) | 2 | 2 | 2 | 2 | 2 | 2 | 18 | 9 |
| 18 | 370.3 Receiving Wells | 249 | 249 | 249 | 249 | 249 | 250 | 249 | 249 | 249 | 249 | 249 | 249 | 2,989 | 1,495 |
| 19 | 371.3 Pumping Equipment | 847 | 847 | 847 | 847 | 847 | 846 | 847 | 847 | 847 | (14,153) | 847 | 847 | (4,837) | 1,620 |
| 20 | 389.3 Other Plant & Misc. Equipment | 8 | 8 | 8 | 8 | 8 | 9 | 8 | 8 | 8 | 8 | 8 | 8 | 97 | 49 |
| 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 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 2,700 | 1,350 |
| 24 | 380.4 Treatment & Disposal | 1,617 | 1,617 | 1,617 | 1,617 | 1,617 | 1,612 | 1,617 | 1,617 | 1,617 | 1,617 | 1,617 | 1,617 | 19,399 | 9,699 |
| 25 | 381.4 Plant Sewers | 65 | 65 | 65 | 65 | 65 | 60 | 65 | 65 | 65 | 65 | 65 | 65 | 775 | 387 |
| 26 | 382.4 Outfall Sewer Lines | 138 | 138 | 138 | 138 | 138 | 134 | 138 | 138 | 138 | 138 | 138 | 138 | 1,652 | 826 |
| 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 | 42 | 42 | 42 | 42 | 42 | (50) | 42 | 42 | 42 | 42 | 42 | 42 | 412 | 202 |
| 31 | 390.5 Office Furniture & Equipment | 69 | 69 | 69 | 69 | 69 | 64 | 69 | 69 | 69 | 69 | 69 | 69 | 823 | 411 |
| 32 | 390.51 Computer Equipment | 457 | 457 | 457 | 457 | 457 | 452 | 457 | 457 | 457 | 457 | 457 | 457 | 5,479 | 2,739 |
| 33 | 391.5 Transportation Equipment | 263 | 263 | 263 | 263 | 263 | 268 | 263 | 263 | 263 | 263 | 263 | 263 | 3,161 | 1,581 |
| 34 | 392.5 Stores Equipment | 1 | 1 | 1 | 1 | 1 | (1) | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 5 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 36 | 36 | 36 | 36 | 36 | 34 | 36 | 36 | 36 | 36 | 36 | 36 | 430 | 215 |
| 36 | 394.5 Laboratory Equipment | 35 | 35 | 35 | 35 | 35 | 31 | 35 | 35 | 35 | 35 | 35 | 35 | 416 | 208 |
| 37 | 395.5 Power Operated Equipment | 55 | 55 | 55 | 55 | 55 | 52 | 55 | 55 | 55 | 55 | 55 | 55 | 657 | 328 |
| 38 | 396.5 Communication Equipment | 30 | 30 | 30 | 30 | 30 | 28 | 30 | 30 | 30 | 30 | 30 | 30 | 358 | 179 |
| 39 | 397.5 Miscellaneous Equipment | 9 | 9 | 9 | 9 | 9 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 107 | 53 |
| 40 | 398.5 Other Tangible Plant | 25 | 25 | 25 | 25 | 25 | 28 | 25 | 25 | 25 | 25 | 25 | 25 | 303 | 152 |
| 41 | INTANGIBLE PLANT | 8 | 8 | 8 | 8 | 8 | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 95 | 47 |
| 42 | COLLECTION PLANT | 1,788 | 1,788 | 1,788 | 1,788 | 1,788 | 1,796 | 1,788 | 1,788 | 1,788 | 1,788 | 1,788 | 1,788 | 21,442 | 10,722 |
| 43 | SYSTEM PUMPING PLANT | 1,106 | 1,106 | 1,106 | 1,106 | 1,106 | 1,101 | 1,106 | 1,106 | 1,106 | (13,894) | 1,106 | 1,106 | (1,733) | 3,173 |
| 44 | TREATMENT AND DISPOSAL PLANT | 2,045 | 2,045 | 2,045 | 2,045 | 2,045 | 2,031 | 2,045 | 2,045 | 2,045 | 2,045 | 2,045 | 2,045 | 24,526 | 12,262 |
| 45 | GENERAL PLANT | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 914 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 12,158 | 6,073 |
| 46 | TOTAL NET ADDITIONS | 5,967 | 5,967 | 5,967 | 5,967 | 5,967 | 5,849 | 5,967 | 5,967 | 5,967 | (9,033) | 5,967 | 5,967 | 56,486 | 32,277 |

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

Company: SSU / Citrus / Citrus Springs
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 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 | 8 | 8 | 8 | 8 | 8 | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 95 | 47 |
| 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 | 630 | 630 | 630 | 630 | 630 | 628 | 630 | 630 | 630 | 630 | 630 | 630 | 7,558 | 3,779 |
| 9 | 361.2 Collection Sewers - Gravity | 873 | 873 | 873 | 873 | 873 | 878 | 873 | 873 | 873 | 873 | 873 | 873 | 10,481 | 5,241 |
| 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 | 211 | 211 | 211 | 211 | 211 | 213 | 211 | 211 | 211 | 211 | 211 | 211 | 2,534 | 1,267 |
| 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 | 72 | 72 | 72 | 72 | 72 | 77 | 72 | 72 | 72 | 72 | 72 | 72 | 889 | 435 |
| 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 | (4) | 2 | 2 | 2 | 2 | 2 | 2 | 18 | 9 |
| 18 | 370.3 Receiving Wells | 249 | 249 | 249 | 249 | 249 | 250 | 249 | 249 | 249 | 249 | 249 | 249 | 2,989 | 1,495 |
| 19 | 371.3 Pumping Equipment | 847 | 847 | 847 | 847 | 847 | 846 | 847 | 847 | 847 | 847 | 847 | 847 | 10,183 | 5,081 |
| 20 | 389.3 Other Plant & Misc. Equipment | 8 | 8 | 8 | 8 | 8 | 9 | 8 | 8 | 8 | 8 | 8 | 8 | 97 | 49 |
| 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 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 2,700 | 1,350 |
| 24 | 380.4 Treatment & Disposal | 1,617 | 1,617 | 1,617 | 1,617 | 1,617 | 1,612 | 1,617 | 1,617 | 1,617 | 1,617 | 1,617 | 1,617 | 19,399 | 9,699 |
| 25 | 381.4 Plant Sewers | 65 | 65 | 65 | 65 | 65 | 60 | 65 | 65 | 65 | 65 | 65 | 65 | 775 | 387 |
| 26 | 382.4 Outfall Sewer Lines | 138 | 138 | 138 | 138 | 138 | 134 | 138 | 138 | 138 | 138 | 138 | 138 | 1,652 | 826 |
| 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 | 42 | 42 | 42 | 42 | 42 | 37 | 42 | 42 | 42 | 42 | 42 | 42 | 499 | 249 |
| 31 | 390.5 Office Furniture & Equipment | 69 | 69 | 69 | 69 | 69 | 64 | 69 | 69 | 69 | 69 | 69 | 69 | 823 | 411 |
| 32 | 390.51 Computer Equipment | 457 | 457 | 457 | 457 | 457 | 452 | 457 | 457 | 457 | 457 | 457 | 457 | 5,479 | 2,739 |
| 33 | 391.5 Transportation Equipment | 263 | 263 | 263 | 263 | 263 | 268 | 263 | 263 | 263 | 263 | 263 | 263 | 3,161 | 1,581 |
| 34 | 392.5 Stores Equipment | 1 | 1 | 1 | 1 | 1 | (1) | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 5 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 36 | 36 | 36 | 36 | 36 | 34 | 36 | 36 | 36 | 36 | 36 | 36 | 430 | 215 |
| 36 | 394.5 Laboratory Equipment | 35 | 35 | 35 | 35 | 35 | 31 | 35 | 35 | 35 | 35 | 35 | 35 | 416 | 208 |
| 37 | 395.5 Power Operated Equipment | 55 | 55 | 55 | 55 | 55 | 52 | 55 | 55 | 55 | 55 | 55 | 55 | 657 | 328 |
| 38 | 396.5 Communication Equipment | 30 | 30 | 30 | 30 | 30 | 28 | 30 | 30 | 30 | 30 | 30 | 30 | 358 | 179 |
| 39 | 397.5 Miscellaneous Equipment | 9 | 9 | 9 | 9 | 9 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 107 | 53 |
| 40 | 398.5 Other Tangible Plant | 25 | 25 | 25 | 25 | 25 | 28 | 25 | 25 | 25 | 25 | 25 | 25 | 303 | 152 |
| 41 | INTANGIBLE PLANT | 8 | 8 | 8 | 8 | 8 | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 95 | 47 |
| 42 | COLLECTION PLANT | 1,788 | 1,788 | 1,788 | 1,788 | 1,788 | 1,796 | 1,788 | 1,788 | 1,788 | 1,788 | 1,788 | 1,788 | 21,442 | 10,722 |
| 43 | SYSTEM PUMPING PLANT | 1,106 | 1,106 | 1,106 | 1,106 | 1,106 | 1,101 | 1,106 | 1,106 | 1,106 | 1,106 | 1,106 | 1,106 | 13,267 | 6,634 |
| 44 | TREATMENT AND DISPOSAL PLANT | 2,045 | 2,045 | 2,045 | 2,045 | 2,045 | 2,031 | 2,045 | 2,045 | 2,045 | 2,045 | 2,045 | 2,045 | 24,526 | 12,262 |
| 45 | GENERAL PLANT | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 1,001 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 12,243 | 6,120 |
| 46 | TOTAL GROSS ADDITIONS | 5,967 | 5,967 | 5,967 | 5,967 | 5,967 | 5,936 | 5,967 | 5,967 | 5,967 | 5,967 | 5,967 | 5,967 | 71,573 | 35,785 |

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

Company: SSU / Citrus / Citrus Springs
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 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 | 15,000 | 0 | 0 | 15,000 | 3,462 |
| 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 | 87 | 0 | 0 | 0 | 0 | 0 | 0 | 87 | 47 |
| 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 | 15,000 | 0 | 0 | 15,000 | 3,462 |
| 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 | 87 | 0 | 0 | 0 | 0 | 0 | 0 | 87 | 47 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 87 | 0 | 0 | 0 | 15,000 | 0 | 0 | 15,087 | 3,509 |

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

Company: SSU / Citrus / Citrus Springs
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 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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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 / Citrus / Citrus Springs
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 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 | 2,896 | 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 | 36.62% | 0 |
| 8 | 360.2 Collection Sewers - Force | 23,888 | 36.62% | 8,747 |
| 9 | 361.2 Collection Sewers - Gravity | 154,193 | 36.62% | 56,458 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 28,788 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 3,309 | 0.00% | 0 |
| 15 | SYSTEM PUMPING PLANT | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 81 | 36.62% | 30 |
| 18 | 370.3 Receiving Wells | 10,426 | 36.62% | 3,818 |
| 19 | 371.3 Pumping Equipment | 80,489 | 36.62% | 29,471 |
| 20 | 389.3 Other Plant & Misc. Equipment | 414 | 36.62% | 152 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 51,365 | 30.49% | 15,662 |
| 24 | 380.4 Treatment & Disposal | 313,699 | 30.49% | 95,652 |
| 25 | 381.4 Plant Sewers | 2,028 | 30.49% | 618 |
| 26 | 382.4 Outfall Sewer Lines | 3,304 | 30.49% | 1,007 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 30.49% | 0 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 4,705 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 6,102 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 16,097 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 15,211 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 65 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 3,697 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 1,113 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 6,654 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 1,851 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 458 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 2,140 | 0.00% | 0 |
| 41 | INTANGIBLE PLANT | 2,896 | 0.00% | 0 |
| 42 | COLLECTION PLANT | 210,178 | 31.02% | 65,205 |
| 43 | SYSTEM PUMPING PLANT | 91,410 | 36.62% | 33,471 |
| 44 | TREATMENT AND DISPOSAL PLANT | 370,396 | 30.49% | 112,939 |
| 45 | GENERAL PLANT | 58,093 | 0.00% | 0 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 732,973 | 28.87% | 211,615 |

6/14/95 6:58 PM A10S7.XLS

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 / Citrus / Citrus Springs
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 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. | Description | (1) | (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 / Citrus / Citrus Springs
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 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 |
| 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 | 14,156 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 27,600 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 27,600 |
| 15 | 12/31/92 Balance | 41,756 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 559 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 559 |
| 22 | 12/31/93 Balance | 42,315 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 62,811 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 62,811 |
| 29 | 12/31/94 Balance | 105,126 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 1,000 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 1,000 |
| 36 | 12/31/95 Balance | 106,126 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 2,000 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 2,000 |
| 43 | 12/31/96 Balance | 108,126 |

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

6/14/95 6:59 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 / Citrus / Citrus Springs**
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 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 | (110) | 0 | (110) | 0 | (110) | (110) | 0 | (110) | 0.00% | 0 |
| 2 | Line/Main Extensions | 15,663 | 1,600 | 17,263 | 0 | 17,263 | 16,463 | 0 | 16,463 | 0.00% | 0 |
| 3 | Contributed Lines | 58,198 | 0 | 58,198 | 0 | 58,198 | 58,198 | 0 | 58,198 | 30.72% | 17,878 |
| 4 | Cont. Prpty Other than Lines | 29,875 | 0 | 29,875 | 0 | 29,875 | 29,875 | 0 | 29,875 | 36.62% | 10,940 |
| 5 | Service Installation Fees | 2,500 | 400 | 2,900 | 0 | 2,900 | 2,700 | 0 | 2,700 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 106,126 | 2,000 | 108,126 | 0 | 108,126 | 107,126 | 0 | 107,126 | 26.90% | 28,818 |
| 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 / Citrus / Citrus Springs
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 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 | -110 | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | (110) | 0 | (110) |
| 2 | Line/Main Extensions | 15,663 | 15,663 | 15,663 | 15,663 | 15,663 | 16,063 | 16,463 | 16,863 | 17,263 | 17,263 | 17,263 | 17,263 | 17,263 | 1,600 | 16,463 |
| 3 | Contributed Lines | 58,198 | 58,198 | 58,198 | 58,198 | 58,198 | 58,198 | 58,198 | 58,198 | 58,198 | 58,198 | 58,198 | 58,198 | 58,198 | 0 | 58,198 |
| 4 | Cont. Prpty Other than Lines | 29,875 | 29,875 | 29,875 | 29,875 | 29,875 | 29,875 | 29,875 | 29,875 | 29,875 | 29,875 | 29,875 | 29,875 | 29,875 | 0 | 29,875 |
| 5 | Service Installation Fees | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,600 | 2,700 | 2,800 | 2,900 | 2,900 | 2,900 | 2,900 | 2,900 | 400 | 2,700 |
| 6 | TOTAL SEWER CIAC | 106,126 | 106,126 | 106,126 | 106,126 | 106,126 | 106,626 | 107,126 | 107,626 | 108,126 | 108,126 | 108,126 | 108,126 | 108,126 | 2,000 | 107,126 |

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

Company: SSU / Citrus / Citrus Springs
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 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 | 400 | 400 | 400 | 400 | 0 | 0 | 0 | 0 | 1,600 | 800 |
| 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 | 100 | 100 | 100 | 100 | 0 | 0 | 0 | 0 | 400 | 200 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 500 | 500 | 500 | 500 | 0 | 0 | 0 | 0 | 2,000 | 1,000 |

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

Company: SSU / Citrus / Citrus Springs
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 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 | 400 | 400 | 400 | 400 | 0 | 0 | 0 | 0 | 1,600 | 800 |
| 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 | 100 | 100 | 100 | 100 | 0 | 0 | 0 | 0 | 400 | 200 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 500 | 500 | 500 | 500 | 0 | 0 | 0 | 0 | 2,000 | 1,000 |

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

Company: SSU / Citrus / Citrus Springs
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 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 / Citrus / Citrus Springs
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 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 / Citrus / Citrus Springs
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 annual balance of accumulated amortization of CIAC, 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-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 / Citrus / Citrus Springs
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 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 |
| 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 | 1,008 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 699 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 699 |
| 15 | 12/31/92 Balance | 1,707 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 1,158 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 1,158 |
| 22 | 12/31/93 Balance | 2,865 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 2,447 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 2,447 |
| 29 | 12/31/94 Balance | 5,312 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 3,544 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 3,544 |
| 36 | 12/31/95 Balance | 8,856 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 3,600 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 3,600 |
| 43 | 12/31/96 Balance | 12,456 |

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

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

Company: SSU / Citrus / Citrus Springs
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 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 | 109 | (5) | 104 | 0 | 104 | 106 | 0 | 106 | 0.00% | 0 |
| 2 | Line/Main Extensions | 2,262 | 535 | 2,797 | 0 | 2,797 | 2,529 | 0 | 2,529 | 0.00% | 0 |
| 3 | Contributed Lines | 4,302 | 1,891 | 6,193 | 0 | 6,193 | 5,247 | 0 | 5,247 | 31.02% | 1,628 |
| 4 | Cont. Prpty Other than Lines | 1,658 | 1,108 | 2,766 | 0 | 2,766 | 2,212 | 0 | 2,212 | 36.62% | 810 |
| 5 | Service Installation Fees | 526 | 71 | 597 | 0 | 597 | 561 | 0 | 561 | 0.00% | 0 |
| 6 | TOTAL ACCUM. AMORT. SEWER CIAC | 8,857 | 3,600 | 12,457 | 0 | 12,457 | 10,655 | 0 | 10,655 | 22.88% | 2,438 |

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 / Citrus / Citrus Springs
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 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 | 109 | 109 | 109 | 109 | 109 | 109 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | (5) | 106 |
| 2 | Line/Main Extensions | 2,262 | 2,307 | 2,352 | 2,397 | 2,442 | 2,487 | 2,527 | 2,572 | 2,617 | 2,662 | 2,707 | 2,752 | 2,797 | 535 | 2,529 |
| 3 | Contributed Lines | 4,302 | 4,460 | 4,618 | 4,776 | 4,934 | 5,092 | 5,245 | 5,403 | 5,561 | 5,719 | 5,877 | 6,035 | 6,193 | 1,891 | 5,247 |
| 4 | Cont. Prpty Other than Lines | 1,658 | 1,750 | 1,842 | 1,934 | 2,026 | 2,118 | 2,214 | 2,306 | 2,398 | 2,490 | 2,582 | 2,674 | 2,766 | 1,108 | 2,212 |
| 5 | Service Installation Fees | 526 | 532 | 538 | 544 | 550 | 556 | 561 | 567 | 573 | 579 | 585 | 591 | 597 | 71 | 561 |
| 6 | TOTAL | 8,857 | 9,158 | 9,459 | 9,760 | 10,061 | 10,362 | 10,651 | 10,952 | 11,253 | 11,554 | 11,855 | 12,156 | 12,457 | 3,600 | 10,655 |





Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Citrus Springs
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 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 | (5) | 0 | 0 | 0 | 0 | 0 | 0 | (5) | (3) |
| 2 | Line/Main Extensions | 45 | 45 | 45 | 45 | 45 | 40 | 45 | 45 | 45 | 45 | 45 | 45 | 535 | 267 |
| 3 | Contributed Lines | 158 | 158 | 158 | 158 | 158 | 153 | 158 | 158 | 158 | 158 | 158 | 158 | 1,891 | 945 |
| 4 | Cont. Prpty Other than Lines | 92 | 92 | 92 | 92 | 92 | 96 | 92 | 92 | 92 | 92 | 92 | 92 | 1,108 | 554 |
| 5 | Service Installation Fees | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 71 | 35 |
| 6 | TOTAL | 301 | 301 | 301 | 301 | 301 | 289 | 301 | 301 | 301 | 301 | 301 | 301 | 3,600 | 1,798 |

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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 / Citrus / Citrus Springs
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 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 | (5) | 0 | 0 | 0 | 0 | 0 | 0 | (5) | (3) |
| 2 | Line/Main Extensions | 45 | 45 | 45 | 45 | 45 | 40 | 45 | 45 | 45 | 45 | 45 | 45 | 535 | 267 |
| 3 | Contributed Lines | 158 | 158 | 158 | 158 | 158 | 153 | 158 | 158 | 158 | 158 | 158 | 158 | 1,891 | 945 |
| 4 | Cont. Prpty Other than Lines | 92 | 92 | 92 | 92 | 92 | 96 | 92 | 92 | 92 | 92 | 92 | 92 | 1,108 | 554 |
| 5 | Service Installation Fees | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 71 | 35 |
| 6 | TOTAL | 301 | 301 | 301 | 301 | 301 | 289 | 301 | 301 | 301 | 301 | 301 | 301 | 3,600 | 1,799 |

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Note: May not cross foot due to rounding

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

Company: SSU / Citrus / Citrus Springs
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 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 |

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Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Citrus Springs
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 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 | | | | | |

6/14/95 7:19 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 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) 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 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% |
| Woolens | 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

| (8) PLANT NAME | (9) PLANT TYPE | (10) COUNTY | (11) ORDER NO. | (12) AFUDC RATES PRESENT ANNUAL | (13) PROPOSED ANNUAL | (14) 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 / Citrus / Citrus Springs**
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 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.

**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 | 30.49% |
| 34 | Non-used and Useful Amount | 0 |



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: Vierma

| 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 | 4,483,388 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,884 | 398,421 | 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) | (388,155) | (398,822) | (399,950) | (400,796) | (394,137) | (388,340) | (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 | 187,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 187,966 | 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 | 2,097,177 | 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 | 934,869 | 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 | 1,829,788 | 1,898,414 | 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 | 10,488,448 | 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 | 5,614,200 | 4,370,488 | 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 | 377,290,346 | 382,356,286 | 333,672,216 |
| 3 | Construction in Process | 6,725,170 | 3,841,935 | 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 | 366,524,225 | 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) | (94,965,813) | (95,989,496) | (96,977,466) | (98,053,636) | (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 | 274,887,449 | 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 | 279,266,319 |
| 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 | 1,383,198 |
| 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 | 4,840,754 | 4,169,992 | 3,694,978 | 3,216,502 | 2,813,685 | 2,813,685 | 2,813,685 | 2,813,685 | 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 | 3,965,681 |
| 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 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,398,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,818,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,845 | 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 | (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 | 80,895 | 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 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 |
| 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 | 32,681,087 | 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 | 33,087,407 | 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 |

668



Note: May not c[illegible]ot 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 | 12,268,458 | 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 | 1,468,000 | 1,468,000 | 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 | 4,408,962 | 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) | 307,881 | 581,849 | 1,157,315 | 1,739,371 | 747,968 |
| 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 | | | | | | | | | | | | | | | |



6/15/95 1:41 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

| | (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 | 2,821,549 | 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 | 114,038,959 | 114,310,987 | 114,573,989 | 114,832,343 | 115,088,822 | 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 | 1,359,705 | 1,354,898 | 1,351,090 | 1,347,283 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,998 | 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 | 110,839,581 | 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 | 341,101,997 | 340,921,505 | 338,725,565 | 341,050,418 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

670

6/15/95 [illegible] A19W2.XLS

Note: May not [illegible] due to rounding.

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

Company: SSU / Citrus / Citrus Springs
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 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 | 0 | |
| 1 | Dated 3/22/93 | 0 | | Dated 3/22/93 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 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 - % | 29.48% | 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 - % | 28.87% | 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 / Citrus / Citrus Springs
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 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 / Citrus / Citrus Springs
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 | 211,020 | 0 | 211,020 | 72,219 | 283,239 | 34.22% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 211,020 | 0 | 211,020 | 72,219 | 283,239 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 144,534 | 6,386 | 150,919 | 0 | 150,919 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 50,020 | 0 | 50,020 | 0 | 50,020 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 38,942 | (6,728) | 32,213 | 3,250 (A) | 35,463 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (24,641) | (3,531) | (28,172) | 26,605 (B) | (1,567) | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 208,854 | (3,874) | 204,981 | 29,855 | 234,836 | | |
| 12 | **NET OPERATING INCOME** | 2,166 | 3,874 | 6,039 | 42,364 | 48,403 | | |
| 13 | **RATE BASE** | 634,600 | 0 | 634,600 | | 634,600 | | A-2(S) |
| 14 | **RATE OF RETURN** | 0.34% | | 0.95% | | 7.63% | | 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 / Citrus / Citrus Springs
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 | 211,020 | 0 | 211,020 | 101,316 | 312,336 | 48.01% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 211,020 | 0 | 211,020 | 101,316 | 312,336 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 144,534 | 6,386 | 150,919 | 0 | 150,919 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 50,020 | 0 | 50,020 | 0 | 50,020 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 38,942 | (6,728) | 32,213 | 4,559 (A) | 36,772 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (24,641) | (3,531) | (28,172) | 37,324 (B) | 9,152 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 208,854 | (3,874) | 204,981 | 41,883 | 246,864 | | |
| 12 | **NET OPERATING INCOME** | 2,166 | 3,874 | 6,039 | 59,433 | 65,473 | | |
| 13 | **RATE BASE** | 634,600 | 0 | 634,600 | | 634,600 | | A-2(S) |
| 14 | **RATE OF RETURN** | 0.34% | | 0.95% | | 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 / Citrus / Citrus Springs
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. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | REQUIRED RETURN: | | | | |
| 2 | Return on Equity (%) | 12.25% | 5.54% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 7.63% | D-1(S) | |
| 4 | REQUIRED REVENUE ADJUSTMENT: | | | | |
| 5 | Rate Base | 634,600 | 634,600 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 65,472 | 48,403 | | |
| 7 | Adjusted Income Under Present Rates | 6,039 | 6,039 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 59,433 | 42,364 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 96,757 | 68,969 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | REQUIRED REVENUE ADJ. WITH RAF (L10 / L11) | 101,316 | 72,219 | | B-2(S)1/3,2/3 |
| 13 | INCOME TAX ADJUSTMENT: | | | | |
| 14 | Revenue Increase Before RAF (L10) | 96,757 | 68,969 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | INCOME TAX INCREASE (L14 X L15) | 37,324 | 26,605 | | B-2(S)1/3,2/3 |
| 17 | TAXES OTHER THAN INCOME ADJUSTMENT: | | | | |
| 18 | REVENUE ASSESSMENT FEE (L12 - L10) | 4,559 | 3,250 | | B-2(S)1/3,2/3 |
| 19 | NET OPERATING INCOME ADJUSTMENT: | | | | |
| 20 | NET INCOME INCREASE (L12 - (L16 + L18) | 59,433 | 42,364 | | 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 / Citrus / Citrus Springs
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 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 | 1,944 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 1,357 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 398 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 2,686 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 6,386 | |
| 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. | 291 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. Non Used and Useful Property Tax Add-back | 619 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (7,638) | |
| 43 | | | |
| 44 | | (6,728) | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (3,531) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (3,531) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | (3,874) | |
| 53 | | | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Citrus / Citrus Springs**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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 | 204,333 | 0 | 204,333 |
| 9 | 522.2 Measured - Commercial | 6,687 | 0 | 6,687 |
| 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 | 211,020 | 0 | 211,020 |
| 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** | 211,020 | 0 | 211,020 |
| 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** | 211,020 | 0 | 211,020 |

6/20/95 4:30 PM 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 / Citrus / Citrus Springs
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 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. | 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 | 56,370 | 3,634 | 60,004 | 30,759 | 1,466 | 32,225 | 7,065 | 731 | 7,797 | 18,546 | 1,437 | 19,983 |
| 2 | 703 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 | Employee Pensions & Benefits | 14,087 | 237 | 14,324 | 7,687 | 0 | 7,687 | 1,766 | 99 | 1,864 | 4,635 | 138 | 4,773 |
| 4 | 710 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 | Sludge Removal Expense | 16,883 | 0 | 16,883 | 16,883 | 0 | 16,883 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 | Purchased Power | 9,682 | 42 | 9,724 | 9,347 | 0 | 9,347 | 23 | 0 | 23 | 312 | 42 | 354 |
| 7 | 716 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 | Chemicals | 2,651 | 0 | 2,651 | 2,651 | 0 | 2,651 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 | Materials & Supplies | 8,383 | 221 | 8,604 | 7,157 | 0 | 7,157 | 376 | 39 | 415 | 850 | 182 | 1,032 |
| 10 | 731 | Contractual Services - Eng. | 7,405 | 0 | 7,405 | 7,263 | 0 | 7,263 | 0 | 0 | 0 | 142 | 0 | 142 |
| 11 | 732 | Contractual Services - Acct. | 755 | 0 | 755 | 0 | 0 | 0 | 0 | 0 | 0 | 755 | 0 | 755 |
| 12 | 733 | Contractual Services - Legal | 455 | 0 | 455 | 0 | 0 | 0 | 0 | 0 | 0 | 455 | 0 | 455 |
| 13 | 734 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 | Contractual Services - Other | 4,781 | 905 | 5,686 | 3,607 | 358 | 3,965 | 0 | 0 | 0 | 1,174 | 547 | 1,721 |
| 15 | 741 | Rental of Real Building/Real Property | 675 | 106 | 781 | 0 | 0 | 0 | 0 | 0 | 0 | 675 | 106 | 781 |
| 16 | 742 | Rental of Equipment | 31 | 18 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 31 | 18 | 49 |
| 17 | 750 | Transportation Expense | 3,941 | 50 | 3,990 | 3,345 | 0 | 3,345 | 266 | 33 | 299 | 330 | 16 | 347 |
| 18 | 756 | Insurance - Vehicle | 518 | 0 | 518 | 0 | 0 | 0 | 0 | 0 | 0 | 518 | 0 | 518 |
| 19 | 757 | Insurance - General Liability | 1,064 | 221 | 1,285 | 0 | 0 | 0 | 0 | 0 | 0 | 1,064 | 221 | 1,285 |
| 20 | 758 | Insurance - Workman's Comp | 964 | 11 | 975 | 526 | 0 | 526 | 121 | 7 | 128 | 317 | 4 | 321 |
| 21 | 759 | Insurance - Other | 106 | 0 | 106 | 0 | 0 | 0 | 0 | 0 | 0 | 106 | 0 | 106 |
| 22 | 760 | Advertising Expense | 115 | 104 | 219 | 0 | 0 | 0 | 0 | 0 | 0 | 115 | 104 | 219 |
| 23 | 766 | Reg. Comm. Exp. - Rate Case Amort. | 3,126 | 0 | 3,126 | 0 | 0 | 0 | 0 | 0 | 0 | 3,126 | 0 | 3,126 |
| 24 | 767 | Reg. Comm. Exp. - Other | 251 | 0 | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 251 | 0 | 251 |
| 25 | 770 | Bad Debt Expense | 925 | 100 | 1,025 | 0 | 0 | 0 | 925 | 100 | 1,025 | 0 | 0 | 0 |
| 26 | 775 | Miscellaneous Expenses | 11,365 | 737 | 12,103 | 3,806 | 0 | 3,806 | 2,319 | 134 | 2,453 | 5,240 | 603 | 5,843 |
| 27 | TOTAL SEWER O & M EXPENSES | | 144,534 | 6,386 | 150,919 | 93,030 | 1,824 | 94,854 | 12,861 | 1,143 | 14,003 | 38,643 | 3,419 | 42,062 |

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 / Citrus / Citrus Springs
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 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 | 4,739 | 4,259 | 4,922 | 4,696 | 4,743 | 4,636 | 4,804 | 4,732 | 4,647 | 4,788 | 4,647 | 4,755 | 56,370 | 3,634 | 60,004 |
| 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) | 1,184 | 1,064 | 1,230 | 1,174 | 1,185 | 1,159 | 1,201 | 1,183 | 1,161 | 1,196 | 1,161 | 1,188 | 14,087 | 237 | 14,324 |
| 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 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 16,883 | (0) | 16,883 |
| 6 | 715.1-.8 Purchased Power | 817 | 804 | 807 | 807 | 806 | 806 | 806 | 806 | 806 | 806 | 805 | 806 | 9,682 | 42 | 9,724 |
| 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 | 106 | 606 | 201 | 106 | 106 | 201 | 106 | 606 | 201 | 106 | 106 | 201 | 2,651 | 0 | 2,651 |
| 9 | 720.1-.8 Materials & Supplies | 138 | 470 | 441 | 1,342 | 460 | 465 | 2,302 | 1,043 | 658 | 406 | 478 | 160 | 8,383 | 221 | 8,604 |
| 10 | 731.1-.8 Contractual Services - Eng. | 624 | 616 | 617 | 617 | 617 | 616 | 617 | 617 | 616 | 617 | 616 | 616 | 7,405 | 0 | 7,405 |
| 11 | 732.1-.8 Contractual Services - Acct. | 62 | 60 | 65 | 65 | 64 | 63 | 63 | 63 | 63 | 64 | 62 | 63 | 755 | 0 | 755 |
| 12 | 733.1-.8 Contractual Services - Legal | 37 | 36 | 39 | 39 | 38 | 38 | 38 | 38 | 38 | 39 | 37 | 38 | 455 | 0 | 455 |
| 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 | 358 | 642 | 259 | 247 | 648 | 243 | 351 | 647 | 244 | 247 | 648 | 248 | 4,781 | 905 | 5,686 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 56 | 53 | 58 | 58 | 57 | 56 | 57 | 57 | 56 | 57 | 55 | 56 | 675 | 106 | 781 |
| 16 | 742.1-.8 Rental of Equipment | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 | 18 | 49 |
| 17 | 750.1-.8 Transportation Expense | 338 | 324 | 330 | 328 | 328 | 327 | 329 | 328 | 327 | 329 | 327 | 328 | 3,941 | 50 | 3,990 |
| 18 | 756.1-.8 Insurance - Vehicle | 43 | 41 | 44 | 44 | 44 | 43 | 43 | 44 | 43 | 44 | 42 | 43 | 518 | 0 | 518 |
| 19 | 757.1-.8 Insurance - General Liability | 87 | 84 | 91 | 91 | 90 | 89 | 89 | 89 | 88 | 90 | 87 | 88 | 1,064 | 221 | 1,285 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 81 | 73 | 84 | 80 | 81 | 79 | 82 | 81 | 79 | 82 | 79 | 81 | 964 | 11 | 975 |
| 21 | 759.1-.8 Insurance - Other | 9 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 106 | 0 | 106 |
| 22 | 760.1-.8 Advertising Expense | 9 | 9 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 9 | 10 | 115 | 104 | 219 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 257 | 247 | 268 | 267 | 263 | 260 | 262 | 263 | 259 | 265 | 256 | 260 | 3,126 | 0 | 3,126 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 21 | 20 | 22 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 251 | 0 | 251 |
| 25 | 770.1-.8 Bad Debt Expense | 77 | 71 | 78 | 78 | 78 | 77 | 79 | 78 | 76 | 79 | 76 | 78 | 925 | 100 | 1,025 |
| 26 | 775.1-.8 Miscellaneous Expenses | 983 | 896 | 1,000 | 949 | 940 | 931 | 961 | 936 | 934 | 954 | 936 | 945 | 11,365 | 737 | 12,103 |
| 27 | TOTAL SEWER O & M EXPENSES | 11,435 | 11,791 | 11,984 | 12,439 | 11,996 | 11,536 | 13,640 | 13,059 | 11,745 | 11,619 | 11,867 | 11,421 | 144,534 | 6,386 | 150,919 |

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 / Citrus / Citrus Springs
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 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 | 2,624 | 2,259 | 2,736 | 2,520 | 2,587 | 2,507 | 2,645 | 2,577 | 2,526 | 2,611 | 2,548 | 2,620 | 30,759 | 1,466 | 32,225 |
| 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) | 656 | 564 | 684 | 630 | 647 | 627 | 661 | 644 | 631 | 653 | 637 | 655 | 7,687 | 0 | 7,687 |
| 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 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 16,883 | (0) | 16,883 |
| 6 | 715.1-.6 Purchased Power | 789 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 9,347 | 0 | 9,347 |
| 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 | 106 | 606 | 201 | 106 | 106 | 201 | 106 | 606 | 201 | 106 | 106 | 201 | 2,651 | 0 | 2,651 |
| 9 | 720.1-.6 Materials & Supplies | 37 | 374 | 337 | 1,238 | 356 | 363 | 2,198 | 940 | 556 | 302 | 377 | 78 | 7,157 | 0 | 7,157 |
| 10 | 731.1-.6 Contractual Services - Eng. | 613 | 605 | 605 | 605 | 605 | 605 | 605 | 605 | 605 | 605 | 605 | 605 | 7,263 | 0 | 7,263 |
| 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 | 261 | 550 | 158 | 148 | 549 | 145 | 253 | 548 | 147 | 148 | 552 | 148 | 3,607 | 358 | 3,965 |
| 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 | 269 | 278 | 279 | 278 | 277 | 277 | 278 | 277 | 278 | 278 | 278 | 278 | 3,345 | 0 | 3,345 |
| 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) | 45 | 39 | 47 | 43 | 44 | 43 | 45 | 44 | 43 | 45 | 44 | 45 | 526 | 0 | 526 |
| 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 | 359 | 306 | 355 | 307 | 303 | 302 | 323 | 300 | 309 | 312 | 316 | 315 | 3,806 | 0 | 3,806 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 7,185 | 7,762 | 7,586 | 8,057 | 7,660 | 7,255 | 9,299 | 8,726 | 7,481 | 7,243 | 7,647 | 7,129 | 93,030 | 1,824 | 94,854 |

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 / Citrus / Citrus Springs
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 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 | 590 | 539 | 598 | 593 | 595 | 587 | 603 | 597 | 582 | 604 | 583 | 596 | 7,065 | 731 | 7,797 |
| 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) | 147 | 135 | 149 | 148 | 149 | 147 | 151 | 149 | 145 | 151 | 146 | 149 | 1,766 | 99 | 1,864 |
| 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 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 | 0 | 23 |
| 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 | 31 | 29 | 32 | 32 | 32 | 31 | 32 | 32 | 31 | 32 | 31 | 32 | 376 | 39 | 415 |
| 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 | 22 | 20 | 22 | 22 | 22 | 22 | 23 | 22 | 22 | 23 | 22 | 22 | 266 | 33 | 299 |
| 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) | 10 | 9 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 121 | 7 | 128 |
| 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 | 77 | 71 | 78 | 78 | 78 | 77 | 79 | 78 | 76 | 79 | 76 | 78 | 925 | 100 | 1,025 |
| 26 | 775.7 | Miscellaneous Expenses | 194 | 177 | 196 | 195 | 195 | 193 | 198 | 196 | 191 | 198 | 191 | 196 | 2,319 | 134 | 2,453 |
| 27 | | TOTAL SEWER ALLOCATED CUST ACCTS EXP. | 1,074 | 981 | 1,083 | 1,079 | 1,083 | 1,068 | 1,096 | 1,086 | 1,059 | 1,100 | 1,061 | 1,084 | 12,861 | 1,143 | 14,003 |

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 / Citrus / Citrus Springs
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 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 | 1,524 | 1,483 | 1,589 | 1,585 | 1,562 | 1,542 | 1,556 | 1,558 | 1,538 | 1,573 | 1,516 | 1,540 | 18,546 | 1,437 | 19,983 |
| 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) | 381 | 366 | 397 | 396 | 390 | 385 | 389 | 389 | 384 | 393 | 379 | 385 | 4,635 | 138 | 4,773 |
| 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 | 26 | 25 | 27 | 27 | 26 | 26 | 26 | 26 | 26 | 26 | 25 | 26 | 312 | 42 | 354 |
| 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 | 70 | 67 | 73 | 73 | 72 | 71 | 71 | 71 | 70 | 72 | 69 | 71 | 850 | 182 | 1,032 |
| 10 | 731.8 Contractual Services - Eng. | 12 | 11 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 142 | 0 | 142 |
| 11 | 732.8 Contractual Services - Acct. | 62 | 60 | 65 | 65 | 64 | 63 | 63 | 63 | 63 | 64 | 62 | 63 | 755 | 0 | 755 |
| 12 | 733.8 Contractual Services - Legal | 37 | 36 | 39 | 39 | 38 | 38 | 38 | 38 | 38 | 39 | 37 | 38 | 455 | 0 | 455 |
| 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 | 96 | 93 | 101 | 100 | 99 | 98 | 99 | 99 | 97 | 100 | 96 | 97 | 1,174 | 547 | 1,721 |
| 15 | 741.8 Rental of Real Building/Real Property | 56 | 53 | 58 | 58 | 57 | 56 | 57 | 57 | 56 | 57 | 55 | 56 | 675 | 106 | 781 |
| 16 | 742.8 Rental of Equipment | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 | 18 | 49 |
| 17 | 750.8 Transportation Expense | 27 | 26 | 28 | 28 | 28 | 27 | 28 | 28 | 27 | 28 | 27 | 27 | 330 | 18 | 347 |
| 18 | 756.8 Insurance - Vehicle | 43 | 41 | 44 | 44 | 44 | 43 | 43 | 44 | 43 | 44 | 42 | 43 | 518 | 0 | 518 |
| 19 | 757.8 Insurance - General Liability | 87 | 84 | 91 | 91 | 90 | 89 | 89 | 89 | 88 | 90 | 87 | 88 | 1,064 | 221 | 1,285 |
| 20 | 758.8 Insurance - Workman's Comp (2) | 26 | 25 | 27 | 27 | 27 | 26 | 27 | 27 | 26 | 27 | 26 | 26 | 317 | 4 | 321 |
| 21 | 759.8 Insurance - Other | 9 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 106 | 0 | 106 |
| 22 | 760.8 Advertising Expense | 9 | 9 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 9 | 10 | 115 | 104 | 219 |
| 23 | 766.8 Reg. Comm. Exp. - Rate Case Amort. | 257 | 247 | 268 | 267 | 263 | 260 | 262 | 263 | 259 | 265 | 256 | 260 | 3,126 | 0 | 3,126 |
| 24 | 767.8 Reg. Comm. Exp. - Other | 21 | 20 | 22 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 251 | 0 | 251 |
| 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 | 431 | 413 | 449 | 448 | 441 | 436 | 440 | 440 | 435 | 444 | 428 | 435 | 5,240 | 603 | 5,843 |
| 27 | TOTAL SEWER ALLOCATED A & G EXPENSES | 3,176 | 3,048 | 3,310 | 3,303 | 3,254 | 3,213 | 3,243 | 3,247 | 3,206 | 3,277 | 3,159 | 3,208 | 38,843 | 3,419 | 42,062 |

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 / Citrus / Citrus Springs
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 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 | 55,754 | 3,273 | (2,657) | 56,370 | 0 | 625 | 323 | 0 | 0 | 2,686 | 3,634 | 60,004 |
| 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) | 13,846 | 241 | 0 | 14,087 | 0 | 156 | 81 | 0 | 0 | 0 | 237 | 14,324 |
| 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 | 16,560 | 323 | 0 | 16,883 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,883 |
| 6 | 715.1-.8 | Purchased Power | 9,717 | 0 | (35) | 9,682 | 0 | 42 | 0 | 0 | 0 | 0 | 42 | 9,724 |
| 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 | 2,600 | 51 | 0 | 2,651 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,651 |
| 9 | 720.1-.8 | Materials & Supplies | 8,347 | 163 | (127) | 8,383 | 0 | 76 | 105 | 40 | 0 | 0 | 221 | 8,604 |
| 10 | 731.1-.8 | Contractual Services - Eng. | 7,278 | 142 | (15) | 7,405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,405 |
| 11 | 732.1-.8 | Contractual Services - Acct. | 818 | 16 | (78) | 755 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 755 |
| 12 | 733.1-.8 | Contractual Services - Legal | 493 | 10 | (47) | 455 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 455 |
| 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 | 4,809 | 94 | (122) | 4,781 | 0 | 194 | 353 | 358 | 0 | 0 | 905 | 5,686 |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 731 | 14 | (70) | 675 | 0 | 106 | 0 | 0 | 0 | 0 | 106 | 781 |
| 16 | 742.1-.8 | Rental of Equipment | 33 | 1 | (3) | 31 | 0 | 16 | 3 | 0 | 0 | 0 | 18 | 49 |
| 17 | 750.1-.8 | Transportation Expense | 3,926 | 77 | (62) | 3,941 | 0 | 50 | 0 | 0 | 0 | 0 | 50 | 3,990 |
| 18 | 756.1-.8 | Insurance - Vehicle | 561 | 11 | (54) | 518 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 518 |
| 19 | 757.1-.8 | Insurance - General Liability | 1,152 | 22 | (110) | 1,064 | 0 | 221 | 0 | 0 | 0 | 0 | 221 | 1,285 |
| 20 | 758.1-.8 | Insurance - Workman's Comp (2) | 997 | (34) | 0 | 964 | 0 | 11 | 0 | 0 | 0 | 0 | 11 | 975 |
| 21 | 759.1-.8 | Insurance - Other | 114 | 2 | (11) | 106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 106 |
| 22 | 760.1-.8 | Advertising Expense | 125 | 2 | (12) | 115 | 0 | 0 | 104 | 0 | 0 | 0 | 104 | 219 |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 2,069 | 0 | 1,057 | 3,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,126 |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 280 | 0 | (29) | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 251 |
| 25 | 770.1-.8 | Bad Debt Expense | 1,001 | 20 | (96) | 925 | 0 | 100 | 0 | 0 | 0 | 0 | 100 | 1,025 |
| 26 | 775.1-.8 | Miscellaneous Expenses | 11,917 | 232 | (784) | 11,365 | 0 | 348 | 389 | 0 | 0 | 0 | 737 | 12,103 |
| 27 | TOTAL SEWER O & M EXPENSES | | 143,128 | 4,660 | (3,254) | 144,534 | 0 | 1,944 | 1,357 | 398 | 0 | 2,686 | 6,386 | 150,919 |

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 -2.693% 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 / Citrus / Citrus Springs
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 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. | 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 | 29,053 | 1,705 | 0 | 30,759 | 0 | 0 | 0 | 0 | 0 | 1,466 | 1,466 | 32,225 |
| 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) | 7,215 | 472 | 0 | 7,687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,687 |
| 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 | 16,560 | 323 | 0 | 16,883 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,883 |
| 6 | 715.1-.6 Purchased Power | 9,347 | 0 | 0 | 9,347 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,347 |
| 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 | 2,600 | 51 | 0 | 2,651 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,651 |
| 9 | 720.1-.6 Materials & Supplies | 7,020 | 137 | (0) | 7,157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,157 |
| 10 | 731.1-.6 Contractual Services - Eng. | 7,124 | 139 | 0 | 7,263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,263 |
| 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 | 3,538 | 69 | 0 | 3,607 | 0 | 0 | 0 | 358 | 0 | 0 | 358 | 3,965 |
| 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 | 3,281 | 64 | (0) | 3,345 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,345 |
| 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) | 520 | 6 | 0 | 526 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 526 |
| 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 | 3,733 | 73 | 0 | 3,806 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,806 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 89,991 | 3,038 | 0 | 93,030 | 0 | 0 | 0 | 358 | 0 | 1,466 | 1,824 | 94,854 |

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

Company: SSU / Citrus / Citrus Springs
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 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)

| Line No. | Account No. | Account No. and Name | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT EXPENSES | | | | | | | | | | | |
| | | | | 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 | | 7,366 | 432 | (733) | 7,065 | 0 | 394 | 0 | 0 | 0 | 337 | 731 | 7,797 |
| 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) | | 1,829 | (64) | 0 | 1,766 | 0 | 99 | 0 | 0 | 0 | 0 | 99 | 1,864 |
| 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 | | 26 | 0 | (2) | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 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 | | 407 | 8 | (39) | 376 | 0 | 39 | 0 | 0 | 0 | 0 | 39 | 415 |
| 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 | | 288 | 6 | (28) | 266 | 0 | 33 | 0 | 0 | 0 | 0 | 33 | 299 |
| 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) | | 132 | (11) | 0 | 121 | 0 | 7 | 0 | 0 | 0 | 0 | 7 | 128 |
| 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 | | 1,001 | 20 | (96) | 925 | 0 | 100 | 0 | 0 | 0 | 0 | 100 | 1,025 |
| 26 | 775.7 | Miscellaneous Expenses | | 2,511 | 49 | (241) | 2,319 | 0 | 134 | 0 | 0 | 0 | 0 | 134 | 2,453 |
| 27 | | TOTAL SEWER O & M EXPENSES | | 13,559 | 440 | (1,138) | 12,861 | 0 | 806 | 0 | 0 | 0 | 337 | 1,143 | 14,003 |

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Citrus / Citrus Springs
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 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 | 19,335 | 1,135 | (1,924) | 18,546 | 0 | 230 | 323 | 0 | 0 | 884 | 1,437 | 19,983 |
| 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) | 4,801 | (167) | 0 | 4,635 | 0 | 57 | 81 | 0 | 0 | 0 | 138 | 4,773 |
| 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 | 344 | 0 | (32) | 312 | 0 | 42 | 0 | 0 | 0 | 0 | 42 | 354 |
| 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 | 920 | 18 | (88) | 850 | 0 | 37 | 105 | 40 | 0 | 0 | 182 | 1,032 |
| 10 | 731.8 | Contractual Services - Eng. | 154 | 3 | (15) | 142 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 142 |
| 11 | 732.8 | Contractual Services - Acct. | 818 | 16 | (78) | 755 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 755 |
| 12 | 733.8 | Contractual Services - Legal | 493 | 10 | (47) | 455 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 455 |
| 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 | 1,271 | 25 | (122) | 1,174 | 0 | 194 | 353 | 0 | 0 | 0 | 547 | 1,721 |
| 15 | 741.8 | Rental of Real Building/Real Property | 731 | 14 | (70) | 675 | 0 | 106 | 0 | 0 | 0 | 0 | 106 | 781 |
| 16 | 742.8 | Rental of Equipment | 33 | 1 | (3) | 31 | 0 | 16 | 3 | 0 | 0 | 0 | 18 | 49 |
| 17 | 750.8 | Transportation Expense | 358 | 7 | (34) | 330 | 0 | 16 | 0 | 0 | 0 | 0 | 16 | 347 |
| 18 | 756.8 | Insurance - Vehicle | 561 | 11 | (54) | 518 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 518 |
| 19 | 757.8 | Insurance - General Liability | 1,152 | 22 | (110) | 1,064 | 0 | 221 | 0 | 0 | 0 | 0 | 221 | 1,285 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 346 | (29) | 0 | 317 | 0 | 4 | 0 | 0 | 0 | 0 | 4 | 321 |
| 21 | 759.8 | Insurance - Other | 114 | 2 | (11) | 106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 106 |
| 22 | 760.8 | Advertising Expense | 125 | 2 | (12) | 115 | 0 | 0 | 104 | 0 | 0 | 0 | 104 | 219 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 2,069 | 0 | 1,057 | 3,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,126 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 280 | 0 | (29) | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 251 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 5,673 | 111 | (544) | 5,240 | 0 | 214 | 389 | 0 | 0 | 0 | 603 | 5,843 |
| 27 | | TOTAL SEWER O & M EXPENSES | 39,577 | 1,181 | (2,116) | 38,643 | 0 | 1,138 | 1,357 | 40 | 0 | 884 | 3,419 | 42,062 |

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.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-6(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 | 55,754 | 60,004 | 4,250 | 7.62% |
| 2 | 703.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 Employee Pensions & Benefits | 13,846 | 14,324 | 478 | 3.45% |
| 4 | 710.1-.8 Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 Sludge Removal | 16,560 | 16,883 | 323 | 1.95% |
| 6 | 715.1-.8 Purchased Power | 9,717 | 9,724 | 7 | 0.08% |
| 7 | 716.1-.8 Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 Chemicals | 2,600 | 2,651 | 51 | 1.95% |
| 9 | 720.1-.8 Materials & Supplies | 8,347 | 8,604 | 257 | 3.06% |
| 10 | 731.1-.8 Contractual Services - Eng. | 7,278 | 7,405 | 127 | 1.75% |
| 11 | 732.1-.8 Contractual Services - Acct. | 818 | 755 | (62) | (7.63%) |
| 12 | 733.1-.8 Contractual Services - Legal | 493 | 455 | (38) | (7.63%) |
| 13 | 734.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 Contractual Services - Other | 4,809 | 5,686 | 877 | 18.24% |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 731 | 781 | 50 | 6.84% |
| 16 | 742.1-.8 Rental of Equipment | 33 | 49 | 16 | 47.33% |
| 17 | 750.1-.8 Transportation Expense | 3,926 | 3,990 | 64 | 1.63% |
| 18 | 756.1-.8 Insurance - Vehicle | 561 | 518 | (43) | (7.63%) |
| 19 | 757.1-.8 Insurance - General Liability | 1,152 | 1,285 | 133 | 11.54% |
| 20 | 758.1-.8 Insurance - Workman's Comp | 998 | 975 | (23) | (2.31%) |
| 21 | 759.1-.8 Insurance - Other | 114 | 106 | (9) | (7.63%) |
| 22 | 760.1-.8 Advertising Expense | 125 | 219 | 94 | 75.65% |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 2,069 | 3,126 | 1,057 | 51.12% |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 278 | 251 | (26) | (9.54%) |
| 25 | 770.1-.8 Bad Debt Expense | 1,001 | 1,025 | 24 | 2.35% |
| 26 | 775.1-.8 Miscellaneous Expenses | 11,917 | 12,103 | 186 | 1.56% |
| 27 | TOTAL SEWER O & M EXPENSES | 143,125 | 150,919 | 7,794 | 5.45% |
| 28 | TOTAL ( LESS ACCTS 766 & 767) | 140,779 | 147,542 | 6,763 | 4.80% |

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | and Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | % |
| 1 | 701.1-.6 | Salaries & Wages - Employees | 29,053 | 32,225 | 3,172 | 10.92% |
| 2 | 703.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.6 | Employee Pensions & Benefits | 7,215 | 7,687 | 472 | 6.54% |
| 4 | 710.1-.6 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.6 | Sludge Removal | 16,560 | 16,883 | 323 | 1.95% |
| 6 | 715.1-.6 | Purchased Power | 9,347 | 9,347 | 0 | 0.00% |
| 7 | 716.1-.6 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.6 | Chemicals | 2,600 | 2,651 | 51 | 1.95% |
| 9 | 720.1-.6 | Materials & Supplies | 7,020 | 7,157 | 137 | 1.95% |
| 10 | 731.1-.6 | Contractual Services - Eng. | 7,124 | 7,263 | 139 | 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 | 3,538 | 3,965 | 427 | 12.07% |
| 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 | 3,281 | 3,345 | 64 | 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 | 520 | 526 | 6 | 1.15% |
| 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 | 3,733 | 3,806 | 73 | 1.96% |
| 27 | TOTAL SEWER O & M EXPENSES | | 89,991 | 94,854 | 4,863 | 5.40% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 89,991 | 94,854 | 4,863 | 5.40% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 3 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-.7 | Salaries & Wages - Employees | 7,366 | 7,797 | 431 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 1,829 | 1,864 | 35 | 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 | 26 | 23 | (2) | (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 | 407 | 415 | 8 | 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 | 288 | 299 | 11 | 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 | 132 | 128 | (4) | (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 | 1,001 | 1,025 | 24 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 2,511 | 2,453 | (58) | (2.30%) |
| 27 | TOTAL SEWER O & M EXPENSES | | 13,559 | 14,003 | 444 | 3.28% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 13,559 | 14,003 | 444 | 3.28% |

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 4 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 | 19,335 | 19,983 | 648 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 4,801 | 4,773 | (29) | (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 | 344 | 354 | 10 | 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 | 920 | 1,032 | 112 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 154 | 142 | (12) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 818 | 755 | (62) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 493 | 455 | (38) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 1,271 | 1,721 | 450 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 731 | 781 | 50 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 33 | 49 | 16 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 358 | 347 | (11) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 561 | 518 | (43) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 1,152 | 1,285 | 133 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 346 | 321 | (25) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | 114 | 106 | (9) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 125 | 219 | 94 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 2,069 | 3,126 | 1,057 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 278 | 251 | (26) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 5,673 | 5,843 | 170 | 3.00% |
| 27 | TOTAL SEWER O & M EXPENSES | | 39,575 | 42,062 | 2,487 | 6.29% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 37,229 | 38,685 | 1,456 | 3.91% |

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

## CONTRACTUAL SERVICES - 1996

Company: SSU / Citrus / Citrus Springs
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 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 / Citrus / Citrus Springs
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 [ ]

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 | | | | | |
| 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 | $15 | |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 586 | |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 3,714 | |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 368 | |
| 54 | | | 854,174 | 4,682 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 5,455 | |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 2,368 | |
| 58 | | | 1,427,241 | 7,823 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 12,505 | |
| 60 | Annual Amortization | | $570,354 | $3,126 | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 686 | |
| 64 | % of Total | | 100.000000% | 0.548133% | |

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

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Citrus / Citrus Springs
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 [ ]

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 / Citrus / Citrus Springs
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 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.** | | | |



Note: May not cross foot due to rounding.

## ALLOCATION OF EXPENSES - 1996

Company: SSU / Citrus / Citrus Springs
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 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 / Citrus / Citrus Springs
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 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 | 3,804 | 40 | 2.50% | 95 | 0 | 95 | 0.00% | 0 | 95 |
| 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 | 22,160 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 32 | 3.13% | 0 | 0 | 0 | 36.62% | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 226,977 | 30 | 3.33% | 7,558 | 0 | 7,558 | 36.62% | 2,767 | 4,791 |
| 9 | 361.2 Collection Sewers - Gravity | 472,109 | 45 | 2.22% | 10,481 | 0 | 10,481 | 36.62% | 3,838 | 6,643 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 96,364 | 38 | 2.63% | 2,534 | 0 | 2,534 | 0.00% | 0 | 2,534 |
| 12 | 364.2 Flow Measuring Devices | 0 | 5 | 20.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 38 | 2.63% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 15,626 | 18 | 5.56% | 869 | 0 | 869 | 0.00% | 0 | 869 |
| 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 | 565 | 32 | 3.13% | 18 | 0 | 18 | 36.62% | 7 | 11 |
| 18 | 370.3 Receiving Wells | 89,759 | 30 | 3.33% | 2,989 | 0 | 2,989 | 36.62% | 1,094 | 1,895 |
| 19 | 371.3 Pumping Equipment | 182,792 | 18 | 5.56% | 10,163 | 0 | 10,163 | 36.62% | 3,721 | 6,442 |
| 20 | 389.3 Other Plant & Misc. Equipment | 1,746 | 18 | 5.56% | 97 | 0 | 97 | 36.62% | 36 | 61 |
| 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 | 86,278 | 32 | 3.13% | 2,700 | 0 | 2,700 | 30.49% | 823 | 1,877 |
| 24 | 380.4 Treatment & Disposal | 348,906 | 18 | 5.56% | 19,399 | 0 | 19,399 | 30.49% | 5,915 | 13,484 |
| 25 | 381.4 Plant Sewers | 27,114 | 35 | 2.86% | 775 | 0 | 775 | 30.49% | 236 | 539 |
| 26 | 382.4 Outfall Sewer Lines | 49,615 | 30 | 3.33% | 1,652 | 0 | 1,652 | 30.49% | 504 | 1,148 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 18 | 5.56% | 0 | 0 | 0 | 30.49% | 0 | 0 |
| 28 | GENERAL PLANT | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 1,959 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 19,978 | 40 | 2.50% | 499 | 0 | 499 | 0.00% | 0 | 499 |
| 31 | 390.5 Office Furniture & Equipment | 12,346 | 15 | 6.67% | 823 | 0 | 823 | 0.00% | 0 | 823 |
| 32 | 390.51 Computer Equipment | 32,865 | 6 | 16.67% | 5,479 | 0 | 5,479 | 0.00% | 0 | 5,479 |
| 33 | 391.5 Transportation Equipment | 18,960 | 6 | 16.67% | 3,161 | 0 | 3,161 | 0.00% | 0 | 3,161 |
| 34 | 392.5 Stores Equipment | 178 | 18 | 5.56% | 10 | 0 | 10 | 0.00% | 0 | 10 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 6,881 | 16 | 6.25% | 430 | 0 | 430 | 0.00% | 0 | 430 |
| 36 | 394.5 Laboratory Equipment | 6,240 | 15 | 6.67% | 416 | 0 | 416 | 0.00% | 0 | 416 |
| 37 | 395.5 Power Operated Equipment | 7,881 | 12 | 8.33% | 657 | 0 | 657 | 0.00% | 0 | 657 |
| 38 | 396.5 Communication Equipment | 3,576 | 10 | 10.00% | 358 | 0 | 358 | 0.00% | 0 | 358 |
| 39 | 397.5 Miscellaneous Equipment | 1,608 | 15 | 6.67% | 107 | 0 | 107 | 0.00% | 0 | 107 |
| 40 | 398.5 Other Tangible Plant | 3,026 | 10 | 10.00% | 303 | 0 | 303 | 0.00% | 0 | 303 |
| 41 | **INTANGIBLE PLANT** | 3,804 | | 2.50% | 95 | 0 | 95 | 0.00% | 0 | 95 |
| 42 | **COLLECTION PLANT** | 833,236 | | 2.57% | 21,442 | 0 | 21,442 | 30.80% | 6,605 | 14,837 |
| 43 | **SYSTEM PUMPING PLANT** | 274,862 | | 4.83% | 13,267 | 0 | 13,267 | 36.62% | 4,858 | 8,409 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 511,913 | | 4.79% | 24,526 | 0 | 24,526 | 30.49% | 7,478 | 17,048 |
| 45 | **GENERAL PLANT** | 115,500 | | 10.60% | 12,243 | 0 | 12,243 | 0.00% | 0 | 12,243 |
| 46 | **TOTAL DEPRECIATION EXPENSE** | 1,739,314 | | 4.12% | 71,573 | 0 | 71,573 | 26.46% | 18,941 | 52,632 |
| 47 | **LESS: AMORTIZATION OF CIAC** | | | | (3,600) | 0 | (3,600) | | (988) | (2,612) |
| 48 | **NET DEPRECIATION EXPENSE - SEWER** | | | | 67,973 | 0 | 67,973 | | 17,953 | 50,020 |

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 / Citrus / Citrus Springs
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 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 | (110) | 4.79% | (5) | 0 | (5) | 0.00% | 0 | (5) |
| 2 | Line/Main Extension Fees | 16,463 | 3.25% | 535 | 0 | 535 | 0.00% | 0 | 535 |
| 3 | Contributed Lines | 58,198 | 3.25% | 1,891 | 0 | 1,891 | 30.80% | 582 | 1,309 |
| 4 | Contributed Property Other Than Lines | 29,875 | 3.71% | 1,108 | 0 | 1,108 | 36.62% | 406 | 702 |
| 5 | Service Installation Fees | 2,700 | 2.63% | 71 | 0 | 71 | 0.00% | 0 | 71 |
| 6 | **TOTAL SEWER CIAC AMORT. EXPENSE** | 107,126 | | 3,600 | 0 | 3,600 | | 988 | 2,612 |

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 / Citrus / Citrus Springs
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 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 | 0 | 0 | 0.00% |
| 3 | 365.2 Flow Measuring Installation | 0 | 0 | 0.00% |
| 4 | 354.4 Structures & Improvements | 86,278 | 2,700 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 348,906 | 19,399 | 5.56% |
| 6 | 381.4 Plant Sewers | 27,114 | 775 | 2.86% |
| 7 | 382.4 Outfall Sewer Lines | 49,615 | 1,652 | 3.33% |
| 8 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0.00% |
| 9 | **COMPOSITE RATE** | 511,913 | 24,526 | 4.79% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 0 | 0 | 0.00% |
| 12 | 360.2 Collection Sewers - Force | 226,977 | 7,558 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 472,109 | 10,481 | 2.22% |
| 14 | 362.2 Special Collecting | 0 | 0 | 0.00% |
| 15 | 389.2 Other Plant & Misc. Equipment | 15,626 | 869 | 5.56% |
| 16 | 354.3 Structures & Improvements | 565 | 18 | 3.19% |
| 17 | 370.3 Receiving Wells | 89,759 | 2,989 | 3.33% |
| 18 | 371.3 Pumping Equipment | 182,792 | 10,163 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 1,746 | 97 | 5.56% |
| 20 | **COMPOSITE RATE** | 989,574 | 32,175 | 3.25% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 96,364 | 2,534 | 2.63% |
| 23 | **COMPOSITE RATE** | 96,364 | 2,534 | 2.63% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 511,913 | 24,526 | 4.79% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 989,574 | 32,175 | 3.25% |
| 27 | Service Installation Fees (Line 23) | 96,364 | 2,534 | 2.63% |
| 28 | **COMPOSITE RATE** | 1,597,851 | 59,235 | 3.71% |

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 / Citrus / Citrus Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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%)** | 9,496 | 0 | 9,496 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 4,510 | 291 | 4,800 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 4,510 | 291 | 4,800 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 24,936 | 0 | 24,936 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | 0 | 619 | 619 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 24,936 | 619 | 25,555 | | |
| 10 | Non-used & Useful Percent | | | 29.89% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | (7,638) | (7,638) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 24,936 | (7,019) | 17,917 | | |
| 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)** | 38,942 | (6,728) | 32,213 | | 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 / Citrus / Citrus Springs**
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 [ ] Non FPSC [ ]

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 | 211,020 | 0 | 211,020 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 144,534 | 6,386 | 150,919 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 50,020 | 0 | 50,020 | B-14(S) |
| 6 | Amortization | 0 | 0 | 0 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 38,942 | 2,768 | 41,709 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 233,495 | 9,153 | 242,648 | |
| 9 | **PRE-TAX OPERATING INCOME** | (22,475) | (9,153) | (31,628) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (22,475) | (9,153) | (31,628) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 634,600 | 0 | 634,600 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 33,570 | 0 | 33,570 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (56,045) | (9,153) | (65,198) | |
| 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) | (21,619) | (3,531) | (25,150) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 2,646 | 0 | 2,646 | C-1(S) |
| 22 | Investment Tax Credit | 376 | 0 | 376 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (24,641) | (3,531) | (28,172) | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Citrus / Citrus Springs
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 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 (%) | 26.46% | 0.00% | 26.46% | 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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 15,220,332 | 0 | 15,220,332 | A-6 (S) |
| 2 | Utility Land & Land Rights | 305,802 | 0 | 305,802 | A-6 (S) |
| 3 | Non-Used and Useful | 0 | 0 | 0 | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | — |
| 5 | Accumulated Depreciation | (4,264,354) | 0 | (4,264,354) | A-10 (S) |
| 6 | CIAC | (693,101) | 0 | (693,101) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 253,851 | 0 | 253,851 | 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 | (34,604) | 0 | (34,604) | Vol. II |
| 13 | Deferred Taxes | (263,056) | 0 | (263,056) | C-7 (S) |
| 14 | Working Capital Allowance | 200,451 | 0 | 200,451 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 10,725,321 | 0 | 10,725,321 | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. N/A | 0 | 0 | |
| 31 | | | | |
| 32 | 2. Pre-1992 depreciation retirements not reflected in MFR's | 104,247 | 104,247 | |
| 33 | | | | |
| 34 | 3. | 0 | 0 | |
| 35 | | 104,247 | 104,247 | |
| 36 | **F. CIAC:** | | | A-12 (S) |
| 37 | 1. | 0 | 0 | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | | | |
| 41 | | | | |
| 42 | | 0 | 0 | |
| 43 | | | | |
| 44 | **SUBTOTAL** | 104,247 | 104,247 | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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** | 104,247 | 104,247 | |

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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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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 | | 9,290,281 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 929 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 929 |
| 15 | 12/31/92 Balance | | 9,291,210 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 3,468,967 |
| 19 | 1993 Retirements | | 2,500 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 53,740 |
| 21 | 1993 Net Additions | | 3,520,207 |
| 22 | 12/31/93 Balance | | 12,811,417 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 1,533,054 |
| 26 | 1994 Retirements | | 35,081 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 1,497,973 |
| 29 | 12/31/94 Balance | | 14,309,390 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (5,573) |
| 32 | 1995 Additions | | 1,262,044 |
| 33 | 1995 Retirements | | 36,162 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 1,225,882 |
| 36 | 12/31/95 Balance | | 15,529,700 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (52,032) |
| 39 | 1996 Additions | | 98,474 |
| 40 | 1996 Retirements | | 8,568 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 89,886 |
| 43 | 12/31/96 Balance | | 15,567,553 |

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

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1998
## TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: A-8 (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 | 10,265 | 0 | 0 | 0 | 10,265 | 0 | 10,265 | 10,265 | 0 | 10,265 |
| 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 | 42,540 | 0 | 0 | 0 | 42,540 | 0 | 42,540 | 42,540 | 0 | 42,540 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 460,614 | 0 | 0 | 0 | 460,614 | 0 | 460,614 | 460,614 | 0 | 460,614 |
| 9 | 361.2 Collection Sewers - Gravity | 1,754,721 | 0 | 0 | 0 | 1,754,721 | 0 | 1,754,721 | 1,754,721 | 0 | 1,754,721 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 267,533 | 0 | 0 | 0 | 267,533 | 0 | 267,533 | 267,533 | 0 | 267,533 |
| 12 | 364.2 Flow Measuring Devices | 64,337 | 0 | 0 | 0 | 64,337 | 0 | 64,337 | 64,337 | 0 | 64,337 |
| 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 | 841 | 0 | 0 | 0 | 841 | 0 | 841 | 841 | 0 | 841 |
| 18 | 370.3 Receiving Wells | 53,047 | 0 | 0 | 0 | 53,047 | 0 | 53,047 | 53,047 | 0 | 53,047 |
| 19 | 371.3 Pumping Equipment | 826,682 | 27,965 | (8,000) | 19,965 | 846,647 | 0 | 846,647 | 832,784 | 0 | 832,784 |
| 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 | 250,074 | 0 | 0 | 0 | 250,074 | 0 | 250,074 | 250,074 | 0 | 250,074 |
| 23 | 354.4 Structures & Improvements | 543,173 | 0 | 0 | 0 | 543,173 | 0 | 543,173 | 543,173 | 0 | 543,173 |
| 24 | 380.4 Treatment & Disposal | 7,170,894 | 0 | 0 | 0 | 7,170,894 | 0 | 7,170,894 | 7,170,894 | 0 | 7,170,894 |
| 25 | 381.4 Plant Sewers | 977,994 | 0 | 0 | 0 | 977,994 | 0 | 977,994 | 977,994 | 0 | 977,994 |
| 26 | 382.4 Outfall Sewer Lines | 1,991,253 | 0 | 0 | 0 | 1,991,253 | 0 | 1,991,253 | 1,991,253 | 0 | 1,991,253 |
| 27 | 389.4 Other Plant & Misc. Equipment | 328,714 | 0 | 0 | 0 | 328,714 | 0 | 328,714 | 328,714 | 0 | 328,714 |
| 28 | GENERAL PLANT | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 13,188 | 0 | 0 | 0 | 13,188 | 0 | 13,188 | 13,188 | 0 | 13,188 |
| 30 | 354.5 Structures & Improvements | 134,089 | 1,134 | (588) | 545 | 134,634 | 0 | 134,634 | 134,456 | 0 | 134,456 |
| 31 | 390.5 Office Furniture & Equipment | 83,095 | 0 | 0 | 0 | 83,095 | 0 | 83,095 | 83,095 | 0 | 83,095 |
| 32 | 390.51 Computer Equipment | 195,772 | 41,993 | 0 | 41,993 | 237,765 | 0 | 237,765 | 221,191 | 0 | 221,191 |
| 33 | 391.5 Transportation Equipment | 124,192 | 5,642 | 0 | 5,642 | 129,834 | 0 | 129,834 | 127,607 | 0 | 127,607 |
| 34 | 392.5 Stores Equipment | 1,197 | 0 | 0 | 0 | 1,197 | 0 | 1,197 | 1,197 | 0 | 1,197 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 45,265 | 1,700 | 0 | 1,700 | 46,965 | 0 | 46,965 | 46,314 | 0 | 46,314 |
| 36 | 394.5 Laboratory Equipment | 41,192 | 1,334 | 0 | 1,334 | 42,526 | 0 | 42,526 | 41,999 | 0 | 41,999 |
| 37 | 395.5 Power Operated Equipment | 41,720 | 18,706 | 0 | 18,706 | 60,426 | 0 | 60,426 | 53,043 | 0 | 53,043 |
| 38 | 396.5 Communication Equipment | 24,068 | 0 | 0 | 0 | 24,068 | 0 | 24,068 | 24,068 | 0 | 24,068 |
| 39 | 397.5 Miscellaneous Equipment | 10,821 | 0 | 0 | 0 | 10,821 | 0 | 10,821 | 10,821 | 0 | 10,821 |
| 40 | 398.5 Other Tangible Plant | 20,368 | 0 | 0 | 0 | 20,368 | 0 | 20,368 | 20,368 | 0 | 20,368 |
| 41 | INTANGIBLE PLANT | 10,265 | 0 | 0 | 0 | 10,265 | 0 | 10,265 | 10,265 | 0 | 10,265 |
| 42 | COLLECTION PLANT | 2,589,744 | 0 | 0 | 0 | 2,589,744 | 0 | 2,589,744 | 2,589,744 | 0 | 2,589,744 |
| 43 | SYSTEM PUMPING PLANT | 880,570 | 27,965 | (8,000) | 19,965 | 900,535 | 0 | 900,535 | 886,672 | 0 | 886,672 |
| 44 | TREATMENT AND DISPOSAL PLANT | 11,262,102 | 0 | 0 | 0 | 11,262,102 | 0 | 11,262,102 | 11,262,102 | 0 | 11,262,102 |
| 45 | GENERAL PLANT | 734,986 | 70,509 | (588) | 69,921 | 804,907 | 0 | 804,907 | 777,350 | 0 | 777,350 |
| 46 | TOTAL PLANT IN SERVICE | 15,477,668 | 98,474 | (8,588) | 89,886 | 15,567,553 | 0 | 15,567,553 | 15,526,133 | 0 | 15,526,133 |
| 47 | LAND & LAND RIGHTS | 305,802 | 0 | 0 | 0 | 305,802 | 0 | 305,802 | 305,802 | 0 | 305,802 |
| 48 | TOTAL PIS LESS LAND | 15,171,866 | 98,474 | (8,588) | 89,886 | 15,261,752 | 0 | 15,261,752 | 15,220,332 | 0 | 15,220,332 |



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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 0 | 10,265 |
| 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 | 42,540 | 42,540 | 42,540 | 42,540 | 42,540 | 42,540 | 42,540 | 42,540 | 42,540 | 42,540 | 42,540 | 42,540 | 42,540 | 0 | 42,540 |
| 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 | 460,614 | 460,614 | 460,614 | 460,614 | 460,614 | 460,614 | 460,614 | 460,614 | 460,614 | 460,614 | 460,614 | 460,614 | 460,614 | 0 | 460,614 |
| 9 | 361.2 Collection Sewers - Gravity | 1,754,721 | 1,754,721 | 1,754,721 | 1,754,721 | 1,754,721 | 1,754,721 | 1,754,721 | 1,754,721 | 1,754,721 | 1,754,721 | 1,754,721 | 1,754,721 | 1,754,721 | 0 | 1,754,721 |
| 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 | 267,533 | 267,533 | 267,533 | 267,533 | 267,533 | 267,533 | 267,533 | 267,533 | 267,533 | 267,533 | 267,533 | 267,533 | 267,533 | 0 | 267,533 |
| 12 | 364.2 Flow Measuring Devices | 64,337 | 64,337 | 64,337 | 64,337 | 64,337 | 64,337 | 64,337 | 64,337 | 64,337 | 64,337 | 64,337 | 64,337 | 64,337 | 0 | 64,337 |
| 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 | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 841 | 0 | 841 |
| 18 | 370.3 Receiving Wells | 53,047 | 53,047 | 53,047 | 53,047 | 53,047 | 53,047 | 53,047 | 53,047 | 53,047 | 53,047 | 53,047 | 53,047 | 53,047 | 0 | 53,047 |
| 19 | 371.3 Pumping Equipment | 826,682 | 826,682 | 826,682 | 826,682 | 826,682 | 826,682 | 826,682 | 836,532 | 836,532 | 836,532 | 836,532 | 846,847 | 846,847 | 19,965 | 832,784 |
| 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 | 250,074 | 250,074 | 250,074 | 250,074 | 250,074 | 250,074 | 250,074 | 250,074 | 250,074 | 250,074 | 250,074 | 250,074 | 250,074 | 0 | 250,074 |
| 23 | 354.4 Structures & Improvements | 543,173 | 543,173 | 543,173 | 543,173 | 543,173 | 543,173 | 543,173 | 543,173 | 543,173 | 543,173 | 543,173 | 543,173 | 543,173 | 0 | 543,173 |
| 24 | 380.4 Treatment & Disposal | 7,170,894 | 7,170,894 | 7,170,894 | 7,170,894 | 7,170,894 | 7,170,894 | 7,170,894 | 7,170,894 | 7,170,894 | 7,170,894 | 7,170,894 | 7,170,894 | 7,170,894 | 0 | 7,170,894 |
| 25 | 381.4 Plant Sewers | 977,994 | 977,994 | 977,994 | 977,994 | 977,994 | 977,994 | 977,994 | 977,994 | 977,994 | 977,994 | 977,994 | 977,994 | 977,994 | 0 | 977,994 |
| 26 | 382.4 Outfall Sewer Lines | 1,991,253 | 1,991,253 | 1,991,253 | 1,991,253 | 1,991,253 | 1,991,253 | 1,991,253 | 1,991,253 | 1,991,253 | 1,991,253 | 1,991,253 | 1,991,253 | 1,991,253 | 0 | 1,991,253 |
| 27 | 389.4 Other Plant & Misc. Equipment | 328,714 | 328,714 | 328,714 | 328,714 | 328,714 | 328,714 | 328,714 | 328,714 | 328,714 | 328,714 | 328,714 | 328,714 | 328,714 | 0 | 328,714 |
| 28 | GENERAL PLANT | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 13,188 | 13,188 | 13,188 | 13,188 | 13,188 | 13,188 | 13,188 | 13,188 | 13,188 | 13,188 | 13,188 | 13,188 | 13,188 | 0 | 13,188 |
| 30 | 354.5 Structures & Improvements | 134,068 | 134,538 | 134,573 | 134,668 | 134,684 | 134,702 | 134,224 | 134,243 | 134,261 | 134,354 | 134,443 | 134,541 | 134,634 | 545 | 134,458 |
| 31 | 390.5 Office Furniture & Equipment | 83,095 | 83,095 | 83,095 | 83,095 | 83,095 | 83,095 | 83,095 | 83,095 | 83,095 | 83,095 | 83,095 | 83,095 | 83,095 | 0 | 83,095 |
| 32 | 390.51 Computer Equipment | 195,772 | 212,431 | 213,716 | 217,151 | 217,835 | 218,520 | 222,597 | 223,282 | 223,966 | 227,401 | 230,719 | 234,330 | 237,765 | 41,993 | 221,191 |
| 33 | 391.5 Transportation Equipment | 124,192 | 126,430 | 126,603 | 127,065 | 127,157 | 127,249 | 127,796 | 127,888 | 127,980 | 128,442 | 128,858 | 129,373 | 129,834 | 5,642 | 127,807 |
| 34 | 392.5 Stores Equipment | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 0 | 1,197 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 45,285 | 45,960 | 46,012 | 46,151 | 46,179 | 46,208 | 46,371 | 46,399 | 46,427 | 46,566 | 46,700 | 46,848 | 46,985 | 1,700 | 46,314 |
| 36 | 394.5 Laboratory Equipment | 41,192 | 41,721 | 41,762 | 41,871 | 41,893 | 41,914 | 42,044 | 42,066 | 42,087 | 42,196 | 42,302 | 42,419 | 42,529 | 1,334 | 41,999 |
| 37 | 395.5 Power Operated Equipment | 41,720 | 49,141 | 49,713 | 51,244 | 51,549 | 51,853 | 53,670 | 53,975 | 54,280 | 55,810 | 57,268 | 58,896 | 60,428 | 18,708 | 53,043 |
| 38 | 396.5 Communication Equipment | 24,068 | 24,068 | 24,068 | 24,068 | 24,068 | 24,068 | 24,068 | 24,068 | 24,068 | 24,068 | 24,068 | 24,068 | 24,068 | 0 | 24,068 |
| 39 | 397.5 Miscellaneous Equipment | 10,821 | 10,821 | 10,821 | 10,821 | 10,821 | 10,821 | 10,821 | 10,821 | 10,821 | 10,821 | 10,821 | 10,821 | 10,821 | 0 | 10,821 |
| 40 | 398.5 Other Tangible Plant | 20,368 | 20,368 | 20,368 | 20,368 | 20,368 | 20,368 | 20,368 | 20,368 | 20,368 | 20,368 | 20,368 | 20,368 | 20,368 | 0 | 20,368 |
| 41 | INTANGIBLE PLANT | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 10,265 | 0 | 10,265 |
| 42 | COLLECTION PLANT | 2,589,744 | 2,589,744 | 2,589,744 | 2,589,744 | 2,589,744 | 2,589,744 | 2,589,744 | 2,589,744 | 2,589,744 | 2,589,744 | 2,589,744 | 2,589,744 | 2,589,744 | 0 | 2,589,744 |
| 43 | SYSTEM PUMPING PLANT | 880,570 | 880,570 | 880,570 | 880,570 | 880,570 | 880,570 | 880,570 | 890,420 | 890,420 | 890,420 | 890,420 | 900,535 | 900,535 | 19,965 | 886,872 |
| 44 | TREATMENT AND DISPOSAL PLANT | 11,262,102 | 11,262,102 | 11,262,102 | 11,262,102 | 11,262,102 | 11,262,102 | 11,262,102 | 11,262,102 | 11,262,102 | 11,262,102 | 11,262,102 | 11,262,102 | 11,262,102 | 0 | 11,262,102 |
| 45 | GENERAL PLANT | 734,986 | 762,957 | 765,115 | 770,883 | 772,032 | 773,181 | 779,439 | 780,589 | 781,738 | 787,506 | 793,078 | 799,140 | 804,907 | 69,921 | 777,350 |
| 46 | TOTAL PLANT IN SERVICE | 15,477,668 | 15,505,639 | 15,507,796 | 15,513,564 | 15,514,713 | 15,515,862 | 15,522,120 | 15,533,120 | 15,534,269 | 15,540,037 | 15,545,607 | 15,561,786 | 15,567,583 | 89,886 | 15,526,133 |
| 47 | LAND & LAND RIGHTS | 305,802 | 305,802 | 305,802 | 305,802 | 305,802 | 305,802 | 305,802 | 305,802 | 305,802 | 305,802 | 305,802 | 305,802 | 305,802 | 0 | 305,802 |
| 48 | TOTAL PIS LESS LAND | 15,171,866 | 15,199,837 | 15,201,994 | 15,207,762 | 15,208,911 | 15,210,061 | 15,216,319 | 15,227,318 | 15,228,467 | 15,234,235 | 15,239,805 | 15,255,984 | 15,261,752 | 89,886 | 15,220,332 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 9,850 | 0 | 0 | 0 | 10,115 | 0 | 19,965 | 6,102 |
| 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 | 450 | 35 | 93 | 18 | 18 | (478) | 18 | 18 | 93 | 90 | 97 | 93 | 545 | 399 |
| 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 | 16,659 | 1,285 | 3,435 | 684 | 684 | 4,078 | 684 | 684 | 3,435 | 3,317 | 3,611 | 3,435 | 41,993 | 25,419 |
| 33 | 391.5 Transportation Equipment | 2,238 | 173 | 462 | 92 | 92 | 548 | 92 | 92 | 462 | 446 | 485 | 462 | 5,642 | 3,415 |
| 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 | 674 | 52 | 139 | 28 | 28 | 165 | 28 | 28 | 139 | 134 | 146 | 139 | 1,700 | 1,029 |
| 36 | 394.5 Laboratory Equipment | 529 | 41 | 109 | 22 | 22 | 129 | 22 | 22 | 109 | 105 | 115 | 109 | 1,334 | 807 |
| 37 | 395.5 Power Operated Equipment | 7,421 | 572 | 1,530 | 305 | 305 | 1,816 | 305 | 305 | 1,530 | 1,478 | 1,609 | 1,530 | 18,706 | 11,323 |
| 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 | 9,850 | 0 | 0 | 0 | 10,115 | 0 | 19,965 | 6,102 |
| 44 | TREATMENT AND DISPOSAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | GENERAL PLANT | 27,971 | 2,158 | 5,768 | 1,149 | 1,149 | 6,258 | 1,149 | 1,149 | 5,768 | 5,570 | 6,064 | 5,768 | 69,921 | 42,392 |
| 46 | TOTAL NET ADDITIONS | 27,971 | 2,158 | 5,768 | 1,149 | 1,149 | 6,258 | 10,999 | 1,149 | 5,768 | 5,570 | 16,179 | 5,768 | 89,886 | 48,494 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 27,971 | 2,158 | 5,768 | 1,149 | 1,149 | 6,258 | 10,999 | 1,149 | 5,768 | 5,570 | 16,179 | 5,768 | 89,886 | 48,494 |

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements 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 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 | 17,850 | 0 | 0 | 0 | 10,115 | 0 | 27,965 | 9,795 |
| 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 | 450 | 35 | 93 | 18 | 18 | 110 | 18 | 18 | 93 | 90 | 97 | 93 | 1,134 | 686 |
| 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 | 16,659 | 1,285 | 3,435 | 684 | 684 | 4,078 | 684 | 684 | 3,435 | 3,317 | 3,611 | 3,435 | 41,993 | 25,419 |
| 33 | 391.5 Transportation Equipment | 2,238 | 173 | 462 | 92 | 92 | 548 | 92 | 92 | 462 | 446 | 485 | 462 | 5,842 | 3,415 |
| 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 | 674 | 52 | 139 | 28 | 28 | 165 | 28 | 28 | 139 | 134 | 146 | 139 | 1,700 | 1,029 |
| 36 | 394.5 Laboratory Equipment | 529 | 41 | 109 | 22 | 22 | 129 | 22 | 22 | 109 | 105 | 115 | 109 | 1,334 | 807 |
| 37 | 395.5 Power Operated Equipment | 7,421 | 572 | 1,530 | 305 | 305 | 1,816 | 305 | 305 | 1,530 | 1,478 | 1,609 | 1,530 | 18,706 | 11,323 |
| 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 | 17,850 | 0 | 0 | 0 | 10,115 | 0 | 27,965 | 9,795 |
| 44 | TREATMENT AND DISPOSAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | GENERAL PLANT | 27,971 | 2,158 | 5,768 | 1,149 | 1,149 | 6,846 | 1,149 | 1,149 | 5,768 | 5,570 | 6,084 | 5,768 | 70,509 | 42,679 |
| 46 | TOTAL GROSS ADDITIONS | 27,971 | 2,158 | 5,768 | 1,149 | 1,149 | 6,846 | 18,999 | 1,149 | 5,768 | 5,570 | 16,179 | 5,768 | 98,474 | 52,474 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 27,971 | 2,158 | 5,768 | 1,149 | 1,149 | 6,846 | 18,999 | 1,149 | 5,768 | 5,570 | 16,179 | 5,768 | 98,474 | 52,474 |

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: A-8 (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 | 8,000 | 0 | 0 | 0 | 0 | 0 | 8,000 | 3,692 |
| 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 | 568 | 0 | 0 | 0 | 0 | 0 | 0 | 568 | 317 |
| 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 | 8,000 | 0 | 0 | 0 | 0 | 0 | 8,000 | 3,692 |
| 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 | 568 | 0 | 0 | 0 | 0 | 0 | 0 | 568 | 317 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 568 | 8,000 | 0 | 0 | 0 | 0 | 0 | 8,568 | 4,009 |
| 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 | 568 | 8,000 | 0 | 0 | 0 | 0 | 0 | 8,568 | 4,009 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: A-8 (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 |
| 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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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)

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | | | 1996 NON-USED & USEFUL | |
| Line No. | Account No. and Name | Average Adjusted Utility Balance A-6(S) 1 of 7 | Percentage F-Schedules | Average Amount |
| 1 | INTANGIBLE PLANT | | | |
| 2 | 351.1 Organization | 0 | 0.00% | 0 |
| 3 | 352.1 Franchises | 10,265 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | 42,540 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 460,614 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 1,754,721 | 0.00% | 0 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 267,533 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 64,337 | 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 | 841 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | 53,047 | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 832,784 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 250,074 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 543,173 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 7,170,894 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 977,994 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 1,991,253 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 328,714 | 0.00% | 0 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 13,188 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 134,458 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 83,095 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 221,191 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 127,607 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 1,197 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 46,314 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 41,999 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 53,043 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 24,068 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 10,821 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 20,368 | 0.00% | 0 |
| 41 | INTANGIBLE PLANT | 10,265 | 0.00% | 0 |
| 42 | COLLECTION PLANT | 2,589,744 | 0.00% | 0 |
| 43 | SYSTEM PUMPING PLANT | 886,672 | 0.00% | 0 |
| 44 | TREATMENT AND DISPOSAL PLANT | 11,262,102 | 0.00% | 0 |
| 45 | GENERAL PLANT | 777,350 | 0.00% | 0 |
| 46 | TOTAL PLANT IN SERVICE | 15,526,133 | 0.00% | 0 |
| 47 | LAND & LAND RIGHTS | 305,802 | 0.00% | 0 |
| 48 | TOTAL PIS LESS LAND | 15,220,332 | 0.00% | 0 |

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Note: May not cross foot due to rounding

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

**Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 0 | 0 | 0 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | 0 | 0 | 0 | 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** | 0 | 0 | 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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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 | | 2,272,392 |
| 10 | Utility Adjustment to ordered balance (1) | | (170,021) |
| 11 | 1992 Additions | | 224,377 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 224,377 |
| 15 | 12/31/92 Balance | | 2,326,748 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 335,760 |
| 19 | 1993 Retirements | | 2,500 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 20,337 |
| 21 | 1993 Net Additions | | 353,597 |
| 22 | 12/31/93 Balance | | 2,680,345 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 613,903 |
| 26 | 1994 Retirements | | 35,081 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 578,822 |
| 29 | 12/31/94 Balance | | 3,259,168 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (2,475) |
| 32 | 1995 Additions | | 696,128 |
| 33 | 1995 Retirements | | 36,162 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 659,966 |
| 36 | 12/31/95 Balance | | 3,916,659 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (14,897) |
| 39 | 1996 Additions | | 733,204 |
| 40 | 1996 Retirements | | 8,588 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 724,616 |
| 43 | 12/31/96 Balance | | 4,626,377 |

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

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 6,961 | 257 | 7,218 | 0 | 7,218 | 7,090 | 0 | 7,090 |
| 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 | 59,895 | 15,338 | 75,233 | 0 | 75,233 | 67,564 | 0 | 67,564 |
| 9 | 361.2 Collection Sewers - Gravity | 884,368 | 38,955 | 923,323 | 0 | 923,323 | 903,846 | 0 | 903,846 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 136,822 | 7,036 | 143,858 | 0 | 143,858 | 140,340 | 0 | 140,340 |
| 12 | 364.2 Flow Measuring Devices | 31,826 | 12,867 | 44,693 | 0 | 44,693 | 38,260 | 0 | 38,260 |
| 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 | 39 | 26 | 65 | 0 | 65 | 52 | 0 | 52 |
| 18 | 370.3 Receiving Wells | 9,566 | 1,766 | 11,332 | 0 | 11,332 | 10,449 | 0 | 10,449 |
| 19 | 371.3 Pumping Equipment | 363,554 | 38,303 | 401,857 | 0 | 401,857 | 383,013 | 0 | 383,013 |
| 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 | 186,504 | 17,001 | 203,505 | 0 | 203,505 | 195,004 | 0 | 195,004 |
| 24 | 380.4 Treatment & Disposal - | 1,398,396 | 398,702 | 1,797,098 | 0 | 1,797,098 | 1,597,747 | 0 | 1,597,747 |
| 25 | 381.4 Plant Sewers | 104,667 | 27,971 | 132,638 | 0 | 132,638 | 118,652 | 0 | 118,652 |
| 26 | 382.4 Outfall Sewer Lines | 302,719 | 66,309 | 369,028 | 0 | 369,028 | 335,873 | 0 | 335,873 |
| 27 | 389.4 Other Plant & Misc. Equipment | 66,334 | 18,277 | 84,611 | 0 | 84,611 | 75,473 | 0 | 75,473 |
| 28 | GENERAL PLANT | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 30,308 | 2,773 | 33,080 | 0 | 33,080 | 31,671 | 0 | 31,671 |
| 31 | 390.5 Office Furniture & Equipment | 38,298 | 5,542 | 43,840 | 0 | 43,840 | 41,069 | 0 | 41,069 |
| 32 | 390.51 Computer Equipment | 69,905 | 36,873 | 126,778 | 0 | 126,778 | 108,341 | 0 | 108,341 |
| 33 | 391.5 Transportation Equipment | 91,738 | 21,272 | 113,010 | 0 | 113,010 | 102,374 | 0 | 102,374 |
| 34 | 392.5 Stores Equipment | 406 | 67 | 473 | 0 | 473 | 439 | 0 | 439 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 23,434 | 2,895 | 26,329 | 0 | 26,329 | 24,881 | 0 | 24,881 |
| 36 | 394.5 Laboratory Equipment | 6,093 | 2,801 | 8,894 | 0 | 8,894 | 7,494 | 0 | 7,494 |
| 37 | 395.5 Power Operated Equipment | 42,573 | 4,419 | 46,992 | 0 | 46,992 | 44,782 | 0 | 44,782 |
| 38 | 396.5 Communication Equipment | 11,253 | 2,407 | 13,660 | 0 | 13,660 | 12,457 | 0 | 12,457 |
| 39 | 397.5 Miscellaneous Equipment | 2,721 | 722 | 3,443 | 0 | 3,443 | 3,082 | 0 | 3,082 |
| 40 | 398.5 Other Tangible Plant | 13,383 | 2,037 | 15,420 | 0 | 15,420 | 14,401 | 0 | 14,401 |
| 41 | INTANGIBLE PLANT | 6,961 | 257 | 7,218 | 0 | 7,218 | 7,090 | 0 | 7,090 |
| 42 | COLLECTION PLANT | 1,112,911 | 74,196 | 1,187,107 | 0 | 1,187,107 | 1,150,010 | 0 | 1,150,010 |
| 43 | SYSTEM PUMPING PLANT | 373,159 | 40,095 | 413,254 | 0 | 413,254 | 393,514 | 0 | 393,514 |
| 44 | TREATMENT AND DISPOSAL PLANT | 2,058,620 | 528,260 | 2,586,880 | 0 | 2,586,880 | 2,322,749 | 0 | 2,322,749 |
| 45 | GENERAL PLANT | 350,110 | 81,808 | 431,918 | 0 | 431,918 | 390,991 | 0 | 390,991 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 3,901,761 | 724,616 | 4,626,377 | 0 | 4,626,377 | 4,264,354 | 0 | 4,264,354 |

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 6,961 | 6,982 | 7,003 | 7,024 | 7,045 | 7,066 | 7,092 | 7,113 | 7,134 | 7,155 | 7,176 | 7,197 | 7,218 | 257 | 7,090 |
| 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 | 59,895 | 61,173 | 62,451 | 63,729 | 65,007 | 66,285 | 67,565 | 68,843 | 70,121 | 71,399 | 72,677 | 73,955 | 75,233 | 15,338 | 67,564 |
| 9 | 361.2 Collection Sewers - Gravity | 884,368 | 887,614 | 890,860 | 894,106 | 897,352 | 900,598 | 903,847 | 907,093 | 910,339 | 913,585 | 916,831 | 920,077 | 923,323 | 38,955 | 903,846 |
| 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 | 136,822 | 137,408 | 137,994 | 138,580 | 139,166 | 139,752 | 140,342 | 140,928 | 141,514 | 142,100 | 142,686 | 143,272 | 143,858 | 7,036 | 140,340 |
| 12 | 364.2 Flow Measuring Devices | 31,826 | 32,898 | 33,970 | 35,042 | 36,114 | 37,186 | 38,261 | 39,333 | 40,405 | 41,477 | 42,549 | 43,621 | 44,693 | 12,867 | 38,260 |
| 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 | 39 | 41 | 43 | 45 | 47 | 49 | 53 | 55 | 57 | 59 | 61 | 63 | 65 | 26 | 52 |
| 18 | 370.3 Receiving Wells | 9,568 | 9,713 | 9,860 | 10,007 | 10,154 | 10,301 | 10,450 | 10,597 | 10,744 | 10,891 | 11,038 | 11,185 | 11,332 | 1,766 | 10,449 |
| 19 | 371.3 Pumping Equipment | 363,554 | 367,413 | 371,272 | 375,131 | 378,990 | 382,849 | 386,703 | 382,562 | 386,421 | 390,280 | 394,139 | 397,998 | 401,857 | 38,303 | 383,013 |
| 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 | 188,504 | 187,921 | 189,338 | 190,755 | 192,172 | 193,589 | 195,003 | 196,420 | 197,837 | 199,254 | 200,671 | 202,088 | 203,505 | 17,001 | 195,004 |
| 24 | 380.4 Treatment & Disposal | 1,398,396 | 1,431,621 | 1,464,846 | 1,498,071 | 1,531,296 | 1,564,521 | 1,597,748 | 1,630,973 | 1,664,198 | 1,697,423 | 1,730,648 | 1,763,873 | 1,797,098 | 398,702 | 1,597,747 |
| 25 | 381.4 Plant Sewers | 104,687 | 106,998 | 109,329 | 111,660 | 113,991 | 116,322 | 118,652 | 120,983 | 123,314 | 125,645 | 127,976 | 130,307 | 132,638 | 27,971 | 118,652 |
| 26 | 382.4 Outfall Sewer Lines | 302,719 | 308,245 | 313,771 | 319,297 | 324,823 | 330,349 | 335,872 | 341,398 | 346,924 | 352,450 | 357,976 | 363,502 | 369,028 | 66,309 | 335,873 |
| 27 | 389.4 Other Plant & Misc. Equipment | 68,334 | 67,857 | 69,380 | 70,903 | 72,426 | 73,949 | 75,473 | 76,996 | 78,519 | 80,042 | 81,565 | 83,088 | 84,611 | 18,277 | 75,473 |
| 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 | 30,308 | 30,588 | 30,868 | 31,148 | 31,428 | 31,708 | 31,400 | 31,680 | 31,960 | 32,240 | 32,520 | 32,800 | 33,080 | 2,773 | 31,871 |
| 31 | 390.5 Office Furniture & Equipment | 38,298 | 38,760 | 39,222 | 39,684 | 40,146 | 40,608 | 41,068 | 41,530 | 41,992 | 42,454 | 42,916 | 43,378 | 43,840 | 5,542 | 41,069 |
| 32 | 390.51 Computer Equipment | 89,905 | 92,978 | 96,051 | 99,124 | 102,197 | 105,270 | 108,340 | 111,413 | 114,486 | 117,559 | 120,632 | 123,705 | 126,778 | 36,873 | 108,341 |
| 33 | 391.5 Transportation Equipment | 91,738 | 93,511 | 95,284 | 97,057 | 98,830 | 100,603 | 102,372 | 104,145 | 105,918 | 107,691 | 109,464 | 111,237 | 113,010 | 21,272 | 102,374 |
| 34 | 392.5 Stores Equipment | 406 | 412 | 418 | 424 | 430 | 436 | 437 | 443 | 449 | 455 | 461 | 467 | 473 | 67 | 439 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 23,434 | 23,675 | 23,916 | 24,157 | 24,398 | 24,639 | 24,883 | 25,124 | 25,365 | 25,606 | 25,847 | 26,088 | 26,329 | 2,895 | 24,881 |
| 36 | 394.5 Laboratory Equipment | 6,093 | 6,326 | 6,559 | 6,792 | 7,025 | 7,258 | 7,496 | 7,729 | 7,962 | 8,195 | 8,428 | 8,661 | 8,894 | 2,801 | 7,494 |
| 37 | 395.5 Power Operated Equipment | 42,573 | 42,941 | 43,309 | 43,677 | 44,045 | 44,413 | 44,784 | 45,152 | 45,520 | 45,888 | 46,256 | 46,624 | 46,992 | 4,419 | 44,782 |
| 38 | 396.5 Communication Equipment | 11,253 | 11,454 | 11,655 | 11,856 | 12,057 | 12,258 | 12,454 | 12,655 | 12,856 | 13,057 | 13,258 | 13,459 | 13,660 | 2,407 | 12,457 |
| 39 | 397.5 Miscellaneous Equipment | 2,721 | 2,781 | 2,841 | 2,901 | 2,961 | 3,021 | 3,083 | 3,143 | 3,203 | 3,263 | 3,323 | 3,383 | 3,443 | 722 | 3,082 |
| 40 | 398.5 Other Tangible Plant | 13,383 | 13,553 | 13,723 | 13,893 | 14,063 | 14,233 | 14,400 | 14,570 | 14,740 | 14,910 | 15,080 | 15,250 | 15,420 | 2,037 | 14,401 |
| 41 | INTANGIBLE PLANT | 6,961 | 6,982 | 7,003 | 7,024 | 7,045 | 7,066 | 7,092 | 7,113 | 7,134 | 7,155 | 7,176 | 7,197 | 7,218 | 257 | 7,090 |
| 42 | COLLECTION PLANT | 1,112,911 | 1,119,093 | 1,125,275 | 1,131,457 | 1,137,639 | 1,143,821 | 1,150,015 | 1,156,197 | 1,162,379 | 1,168,561 | 1,174,743 | 1,180,925 | 1,187,107 | 74,196 | 1,150,010 |
| 43 | SYSTEM PUMPING PLANT | 373,159 | 377,167 | 381,175 | 385,183 | 389,191 | 393,199 | 397,206 | 393,214 | 397,222 | 401,230 | 405,238 | 409,246 | 413,254 | 40,095 | 393,514 |
| 44 | TREATMENT AND DISPOSAL PLANT | 2,058,620 | 2,102,642 | 2,146,664 | 2,190,686 | 2,234,708 | 2,278,730 | 2,322,748 | 2,366,770 | 2,410,792 | 2,454,814 | 2,498,836 | 2,542,858 | 2,586,880 | 528,260 | 2,322,749 |
| 45 | GENERAL PLANT | 350,110 | 356,977 | 363,844 | 370,711 | 377,578 | 384,445 | 390,716 | 397,583 | 404,450 | 411,317 | 418,184 | 425,051 | 431,918 | 81,808 | 390,991 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 3,901,761 | 3,962,861 | 4,023,961 | 4,085,061 | 4,146,161 | 4,207,261 | 4,267,777 | 4,320,877 | 4,381,977 | 4,443,077 | 4,504,177 | 4,565,277 | 4,626,377 | 724,616 | 4,264,354 |

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 21 | 21 | 21 | 21 | 21 | 26 | 21 | 21 | 21 | 21 | 21 | 21 | 257 | 129 |
| 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 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,280 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 15,338 | 7,669 |
| 9 | 361.2 Collection Sewers - Gravity | 3,246 | 3,246 | 3,246 | 3,246 | 3,246 | 3,249 | 3,246 | 3,246 | 3,246 | 3,246 | 3,246 | 3,246 | 38,955 | 19,478 |
| 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 | 586 | 586 | 586 | 586 | 586 | 590 | 586 | 586 | 586 | 586 | 586 | 586 | 7,036 | 3,518 |
| 12 | 364.2 Flow Measuring Devices | 1,072 | 1,072 | 1,072 | 1,072 | 1,072 | 1,075 | 1,072 | 1,072 | 1,072 | 1,072 | 1,072 | 1,072 | 12,867 | 6,434 |
| 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 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 13 |
| 18 | 370.3 Receiving Wells | 147 | 147 | 147 | 147 | 147 | 149 | 147 | 147 | 147 | 147 | 147 | 147 | 1,766 | 883 |
| 19 | 371.3 Pumping Equipment | 3,859 | 3,859 | 3,859 | 3,859 | 3,859 | 3,854 | (4,141) | 3,859 | 3,859 | 3,859 | 3,859 | 3,859 | 38,303 | 19,459 |
| 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 | 1,417 | 1,417 | 1,417 | 1,417 | 1,417 | 1,414 | 1,417 | 1,417 | 1,417 | 1,417 | 1,417 | 1,417 | 17,001 | 8,500 |
| 24 | 380.4 Treatment & Disposal | 33,225 | 33,225 | 33,225 | 33,225 | 33,225 | 33,227 | 33,225 | 33,225 | 33,225 | 33,225 | 33,225 | 33,225 | 398,702 | 199,351 |
| 25 | 381.4 Plant Sewers | 2,331 | 2,331 | 2,331 | 2,331 | 2,331 | 2,330 | 2,331 | 2,331 | 2,331 | 2,331 | 2,331 | 2,331 | 27,971 | 13,985 |
| 26 | 382.4 Outfall Sewer Lines | 5,526 | 5,526 | 5,526 | 5,526 | 5,526 | 5,523 | 5,526 | 5,526 | 5,526 | 5,526 | 5,526 | 5,526 | 66,309 | 33,154 |
| 27 | 389.4 Other Plant & Misc. Equipment | 1,523 | 1,523 | 1,523 | 1,523 | 1,523 | 1,524 | 1,523 | 1,523 | 1,523 | 1,523 | 1,523 | 1,523 | 18,277 | 9,139 |
| 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 | 280 | 280 | 280 | 280 | 280 | (307) | 280 | 280 | 280 | 280 | 280 | 280 | 2,773 | 1,364 |
| 31 | 390.5 Office Furniture & Equipment | 462 | 462 | 462 | 462 | 462 | 460 | 462 | 462 | 462 | 462 | 462 | 462 | 5,542 | 2,771 |
| 32 | 390.51 Computer Equipment | 3,073 | 3,073 | 3,073 | 3,073 | 3,073 | 3,070 | 3,073 | 3,073 | 3,073 | 3,073 | 3,073 | 3,073 | 36,873 | 18,436 |
| 33 | 391.5 Transportation Equipment | 1,773 | 1,773 | 1,773 | 1,773 | 1,773 | 1,769 | 1,773 | 1,773 | 1,773 | 1,773 | 1,773 | 1,773 | 21,272 | 10,636 |
| 34 | 392.5 Stores Equipment | 6 | 6 | 6 | 6 | 6 | 1 | 6 | 6 | 6 | 6 | 6 | 6 | 67 | 33 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 241 | 241 | 241 | 241 | 241 | 244 | 241 | 241 | 241 | 241 | 241 | 241 | 2,895 | 1,448 |
| 36 | 394.5 Laboratory Equipment | 233 | 233 | 233 | 233 | 233 | 238 | 233 | 233 | 233 | 233 | 233 | 233 | 2,801 | 1,401 |
| 37 | 395.5 Power Operated Equipment | 368 | 368 | 368 | 368 | 368 | 371 | 368 | 368 | 368 | 368 | 368 | 368 | 4,419 | 2,210 |
| 38 | 396.5 Communication Equipment | 201 | 201 | 201 | 201 | 201 | 196 | 201 | 201 | 201 | 201 | 201 | 201 | 2,407 | 1,203 |
| 39 | 397.5 Miscellaneous Equipment | 60 | 60 | 60 | 60 | 60 | 62 | 60 | 60 | 60 | 60 | 60 | 60 | 722 | 361 |
| 40 | 398.5 Other Tangible Plant | 170 | 170 | 170 | 170 | 170 | 167 | 170 | 170 | 170 | 170 | 170 | 170 | 2,037 | 1,018 |
| 41 | INTANGIBLE PLANT | 21 | 21 | 21 | 21 | 21 | 26 | 21 | 21 | 21 | 21 | 21 | 21 | 257 | 129 |
| 42 | COLLECTION PLANT | 6,182 | 6,182 | 6,182 | 6,182 | 6,182 | 6,194 | 6,182 | 6,182 | 6,182 | 6,182 | 6,182 | 6,182 | 74,196 | 37,099 |
| 43 | SYSTEM PUMPING PLANT | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 4,007 | (3,992) | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 40,095 | 20,355 |
| 44 | TREATMENT AND DISPOSAL PLANT | 44,022 | 44,022 | 44,022 | 44,022 | 44,022 | 44,018 | 44,022 | 44,022 | 44,022 | 44,022 | 44,022 | 44,022 | 528,260 | 264,129 |
| 45 | GENERAL PLANT | 6,867 | 6,867 | 6,867 | 6,867 | 6,867 | 6,271 | 6,867 | 6,867 | 6,867 | 6,867 | 6,867 | 6,867 | 81,808 | 40,881 |
| 46 | TOTAL NET ADDITIONS | 61,100 | 61,100 | 61,100 | 61,100 | 61,100 | 60,516 | 53,100 | 61,100 | 61,100 | 61,100 | 61,100 | 61,100 | 724,616 | 382,593 |

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 21 | 21 | 21 | 21 | 21 | 26 | 21 | 21 | 21 | 21 | 21 | 21 | 257 | 129 |
| 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 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,280 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 15,338 | 7,669 |
| 9 | 361.2 Collection Sewers - Gravity | 3,246 | 3,246 | 3,246 | 3,246 | 3,246 | 3,249 | 3,246 | 3,246 | 3,246 | 3,246 | 3,246 | 3,246 | 38,955 | 19,478 |
| 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 | 586 | 586 | 586 | 586 | 586 | 590 | 586 | 586 | 586 | 586 | 586 | 586 | 7,036 | 3,518 |
| 12 | 364.2 Flow Measuring Devices | 1,072 | 1,072 | 1,072 | 1,072 | 1,072 | 1,075 | 1,072 | 1,072 | 1,072 | 1,072 | 1,072 | 1,072 | 12,867 | 6,434 |
| 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 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 13 |
| 18 | 370.3 Receiving Wells | 147 | 147 | 147 | 147 | 147 | 149 | 147 | 147 | 147 | 147 | 147 | 147 | 1,766 | 883 |
| 19 | 371.3 Pumping Equipment | 3,859 | 3,859 | 3,859 | 3,859 | 3,859 | 3,854 | 3,859 | 3,859 | 3,859 | 3,859 | 3,859 | 3,859 | 46,303 | 23,151 |
| 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 | 1,417 | 1,417 | 1,417 | 1,417 | 1,417 | 1,414 | 1,417 | 1,417 | 1,417 | 1,417 | 1,417 | 1,417 | 17,001 | 8,500 |
| 24 | 380.4 Treatment & Disposal | 33,225 | 33,225 | 33,225 | 33,225 | 33,225 | 33,227 | 33,225 | 33,225 | 33,225 | 33,225 | 33,225 | 33,225 | 398,702 | 199,351 |
| 25 | 381.4 Plant Sewers | 2,331 | 2,331 | 2,331 | 2,331 | 2,331 | 2,330 | 2,331 | 2,331 | 2,331 | 2,331 | 2,331 | 2,331 | 27,971 | 13,985 |
| 26 | 382.4 Outfall Sewer Lines | 5,526 | 5,526 | 5,526 | 5,526 | 5,526 | 5,523 | 5,526 | 5,526 | 5,526 | 5,526 | 5,526 | 5,526 | 66,309 | 33,154 |
| 27 | 389.4 Other Plant & Misc. Equipment | 1,523 | 1,523 | 1,523 | 1,523 | 1,523 | 1,524 | 1,523 | 1,523 | 1,523 | 1,523 | 1,523 | 1,523 | 18,277 | 9,139 |
| 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 | 280 | 280 | 280 | 280 | 280 | 281 | 280 | 280 | 280 | 280 | 280 | 280 | 3,361 | 1,681 |
| 31 | 390.5 Office Furniture & Equipment | 462 | 462 | 462 | 462 | 462 | 460 | 462 | 462 | 462 | 462 | 462 | 462 | 5,542 | 2,771 |
| 32 | 390.51 Computer Equipment | 3,073 | 3,073 | 3,073 | 3,073 | 3,073 | 3,070 | 3,073 | 3,073 | 3,073 | 3,073 | 3,073 | 3,073 | 36,873 | 18,438 |
| 33 | 391.5 Transportation Equipment | 1,773 | 1,773 | 1,773 | 1,773 | 1,773 | 1,769 | 1,773 | 1,773 | 1,773 | 1,773 | 1,773 | 1,773 | 21,272 | 10,636 |
| 34 | 392.5 Stores Equipment | 6 | 6 | 6 | 6 | 6 | 1 | 6 | 6 | 6 | 6 | 6 | 6 | 67 | 33 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 241 | 241 | 241 | 241 | 241 | 244 | 241 | 241 | 241 | 241 | 241 | 241 | 2,895 | 1,448 |
| 36 | 394.5 Laboratory Equipment | 233 | 233 | 233 | 233 | 233 | 238 | 233 | 233 | 233 | 233 | 233 | 233 | 2,801 | 1,401 |
| 37 | 395.5 Power Operated Equipment | 368 | 368 | 368 | 368 | 368 | 371 | 368 | 368 | 368 | 368 | 368 | 368 | 4,419 | 2,210 |
| 38 | 396.5 Communication Equipment | 201 | 201 | 201 | 201 | 201 | 196 | 201 | 201 | 201 | 201 | 201 | 201 | 2,407 | 1,203 |
| 39 | 397.5 Miscellaneous Equipment | 60 | 60 | 60 | 60 | 60 | 62 | 60 | 60 | 60 | 60 | 60 | 60 | 722 | 361 |
| 40 | 398.5 Other Tangible Plant | 170 | 170 | 170 | 170 | 170 | 167 | 170 | 170 | 170 | 170 | 170 | 170 | 2,037 | 1,018 |
| 41 | INTANGIBLE PLANT | 21 | 21 | 21 | 21 | 21 | 26 | 21 | 21 | 21 | 21 | 21 | 21 | 257 | 129 |
| 42 | COLLECTION PLANT | 6,182 | 6,182 | 6,182 | 6,182 | 6,182 | 6,194 | 6,182 | 6,182 | 6,182 | 6,182 | 6,182 | 6,182 | 74,196 | 37,099 |
| 43 | SYSTEM PUMPING PLANT | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 4,007 | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 48,095 | 24,047 |
| 44 | TREATMENT AND DISPOSAL PLANT | 44,022 | 44,022 | 44,022 | 44,022 | 44,022 | 44,018 | 44,022 | 44,022 | 44,022 | 44,022 | 44,022 | 44,022 | 528,260 | 264,129 |
| 45 | GENERAL PLANT | 6,867 | 6,867 | 6,867 | 6,867 | 6,867 | 6,859 | 6,867 | 6,867 | 6,867 | 6,867 | 6,867 | 6,867 | 82,396 | 41,198 |
| 46 | TOTAL GROSS ADDITIONS | 61,100 | 61,100 | 61,100 | 61,100 | 61,100 | 61,104 | 61,100 | 61,100 | 61,100 | 61,100 | 61,100 | 61,100 | 733,204 | 366,602 |

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 8,000 | 0 | 0 | 0 | 0 | 0 | 8,000 | 3,692 |
| 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 | 588 | 0 | 0 | 0 | 0 | 0 | 0 | 588 | 317 |
| 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 | 8,000 | 0 | 0 | 0 | 0 | 0 | 8,000 | 3,692 |
| 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 | 588 | 0 | 0 | 0 | 0 | 0 | 0 | 588 | 317 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 588 | 8,000 | 0 | 0 | 0 | 0 | 0 | 8,588 | 4,009 |

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |

723

6/14/95 6:56 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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 7,090 | 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 | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 67,564 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 903,846 | 0.00% | 0 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 140,340 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 38,260 | 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 | 52 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | 10,449 | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 383,013 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 195,004 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 1,597,747 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 118,652 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 335,873 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 75,473 | 0.00% | 0 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 31,671 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 41,069 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 108,341 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 102,374 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 439 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 24,881 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 7,494 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 44,782 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 12,457 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 3,082 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 14,401 | 0.00% | 0 |
| 41 | INTANGIBLE PLANT | 7,090 | 0.00% | 0 |
| 42 | COLLECTION PLANT | 1,150,010 | 0.00% | 0 |
| 43 | SYSTEM PUMPING PLANT | 393,514 | 0.00% | 0 |
| 44 | TREATMENT AND DISPOSAL PLANT | 2,322,749 | 0.00% | 0 |
| 45 | GENERAL PLANT | 390,991 | 0.00% | 0 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 4,264,354 | 0.00% | 0 |



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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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.

6/14/95 6:59 PM A11S1.XLS

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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 | 543,493 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 86,151 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 86,151 |
| 15 | 12/31/92 Balance | 629,644 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 31,914 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 31,914 |
| 22 | 12/31/93 Balance | 661,558 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 22,281 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 22,281 |
| 29 | 12/31/94 Balance | 683,839 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 5,018 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 5,018 |
| 36 | 12/31/95 Balance | 688,857 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 8,492 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 8,492 |
| 43 | 12/31/96 Balance | 697,349 |

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

6/14/95 6:59 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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 312,555 | 5,896 | 318,451 | (35,564) | 282,887 | 315,503 | (35,564) | 279,939 | 0.00% | 0 |
| 2 | Line/Main Extensions | 139,113 | 0 | 139,113 | 0 | 139,113 | 139,113 | 0 | 139,113 | 0.00% | 0 |
| 3 | Contributed Lines | 156,930 | 0 | 156,930 | 35,564 | 192,494 | 156,930 | 35,564 | 192,494 | 0.00% | 0 |
| 4 | Cont. Prpty Other than Lines | 3,297 | 0 | 3,297 | 0 | 3,297 | 3,297 | 0 | 3,297 | 0.00% | 0 |
| 5 | Service Installation Fees | 76,960 | 2,596 | 79,556 | 0 | 79,556 | 78,258 | 0 | 78,258 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 688,856 | 8,492 | 697,348 | 0 | 697,348 | 693,101 | 0 | 693,101 | 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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 312,555 | 313,047 | 313,538 | 314,029 | 314,521 | 315,012 | 315,503 | 315,995 | 316,488 | 316,977 | 317,469 | 317,960 | 318,451 | 5,896 | 315,503 |
| 2 | Line/Main Extensions | 139,113 | 139,113 | 139,113 | 139,113 | 139,113 | 139,113 | 139,113 | 139,113 | 139,113 | 139,113 | 139,113 | 139,113 | 139,113 | 0 | 139,113 |
| 3 | Contributed Lines | 156,930 | 156,930 | 156,930 | 156,930 | 156,930 | 156,930 | 156,930 | 156,930 | 156,930 | 156,930 | 156,930 | 156,930 | 156,930 | 0 | 156,930 |
| 4 | Cont. Prpty Other than Lines | 3,297 | 3,297 | 3,297 | 3,297 | 3,297 | 3,297 | 3,297 | 3,297 | 3,297 | 3,297 | 3,297 | 3,297 | 3,297 | 0 | 3,297 |
| 5 | Service Installation Fees | 76,960 | 77,177 | 77,393 | 77,609 | 77,826 | 78,042 | 78,258 | 78,475 | 78,691 | 78,907 | 79,124 | 79,340 | 79,556 | 2,596 | 78,258 |
| 6 | **TOTAL SEWER CIAC** | 688,858 | 689,564 | 690,272 | 690,979 | 691,687 | 692,395 | 693,102 | 693,810 | 694,518 | 695,225 | 695,933 | 696,641 | 697,348 | 8,492 | 693,101 |

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 491 | 491 | 491 | 491 | 491 | 491 | 491 | 491 | 491 | 491 | 491 | 491 | 5,896 | 2,948 |
| 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 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 2,596 | 1,298 |
| 6 | TOTAL | 708 | 708 | 708 | 708 | 708 | 708 | 708 | 708 | 708 | 708 | 708 | 708 | 8,492 | 4,246 |

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 491 | 491 | 491 | 491 | 491 | 491 | 491 | 491 | 491 | 491 | 491 | 491 | 5,896 | 2,948 |
| 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 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 2,596 | 1,298 |
| 6 | TOTAL | 708 | 708 | 708 | 708 | 708 | 708 | 708 | 708 | 708 | 708 | 708 | 708 | 8,492 | 4,246 |

730

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | (35,564) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (35,564) | (35,564) |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 35,564 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,564 | 35,564 |
| 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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 |
| 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 | 153,982 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 14,664 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 14,664 |
| 15 | 12/31/92 Balance | 168,646 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 18,807 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 18,807 |
| 22 | 12/31/93 Balance | 187,453 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 26,015 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 26,015 |
| 29 | 12/31/94 Balance | 213,468 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 26,965 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 26,965 |
| 36 | 12/31/95 Balance | 240,433 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 26,838 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 26,838 |
| 43 | 12/31/96 Balance | 267,271 |

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

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

**Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 120,658 | 13,689 | 134,347 | 0 | 134,347 | 127,502 | 0 | 127,502 | 0.00% | 0 |
| 2 | Line/Main Extensions | 32,453 | 4,591 | 37,044 | 0 | 37,044 | 34,748 | 0 | 34,748 | 0.00% | 0 |
| 3 | Contributed Lines | 65,525 | 6,352 | 71,877 | 0 | 71,877 | 68,701 | 0 | 68,701 | 0.00% | 0 |
| 4 | Cont. Prpty Other than Lines | 8,597 | 148 | 8,745 | 0 | 8,745 | 8,671 | 0 | 8,671 | 0.00% | 0 |
| 5 | Service Installation Fees | 13,200 | 2,058 | 15,258 | 0 | 15,258 | 14,229 | 0 | 14,229 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 240,433 | 26,838 | 267,271 | 0 | 267,271 | 253,851 | 0 | 253,851 | 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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 120,658 | 121,799 | 122,940 | 124,081 | 125,222 | 126,363 | 127,501 | 128,642 | 129,783 | 130,924 | 132,065 | 133,206 | 134,347 | 13,689 | 127,502 |
| 2 | Line/Main Extensions | 32,453 | 32,836 | 33,219 | 33,602 | 33,985 | 34,368 | 34,746 | 35,129 | 35,512 | 35,895 | 36,278 | 36,661 | 37,044 | 4,591 | 34,748 |
| 3 | Contributed Lines | 65,525 | 66,054 | 66,583 | 67,112 | 67,641 | 68,170 | 68,703 | 69,232 | 69,761 | 70,290 | 70,819 | 71,348 | 71,877 | 6,352 | 68,701 |
| 4 | Cont. Prpty Other than Lines | 8,597 | 8,609 | 8,621 | 8,633 | 8,645 | 8,657 | 8,673 | 8,685 | 8,697 | 8,709 | 8,721 | 8,733 | 8,745 | 148 | 8,671 |
| 5 | Service Installation Fees | 13,200 | 13,372 | 13,544 | 13,716 | 13,888 | 14,060 | 14,226 | 14,398 | 14,570 | 14,742 | 14,914 | 15,086 | 15,258 | 2,058 | 14,229 |
| 6 | TOTAL | 240,433 | 242,670 | 244,907 | 247,144 | 249,381 | 251,618 | 253,849 | 256,086 | 258,323 | 260,560 | 262,797 | 265,034 | 267,271 | 26,838 | 253,851 |





Note: May not cross foot due to rounding.

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 1,141 | 1,141 | 1,141 | 1,141 | 1,141 | 1,138 | 1,141 | 1,141 | 1,141 | 1,141 | 1,141 | 1,141 | 13,689 | 6,844 |
| 2 | Line/Main Extensions | 383 | 383 | 383 | 383 | 383 | 378 | 383 | 383 | 383 | 383 | 383 | 383 | 4,591 | 2,295 |
| 3 | Contributed Lines | 529 | 529 | 529 | 529 | 529 | 533 | 529 | 529 | 529 | 529 | 529 | 529 | 6,352 | 3,176 |
| 4 | Cont. Prpty Other than Lines | 12 | 12 | 12 | 12 | 12 | 16 | 12 | 12 | 12 | 12 | 12 | 12 | 148 | 74 |
| 5 | Service Installation Fees | 172 | 172 | 172 | 172 | 172 | 166 | 172 | 172 | 172 | 172 | 172 | 172 | 2,058 | 1,029 |
| 6 | TOTAL | 2,237 | 2,237 | 2,237 | 2,237 | 2,237 | 2,231 | 2,237 | 2,237 | 2,237 | 2,237 | 2,237 | 2,237 | 26,838 | 13,418 |





Note: May not cross foot due to rounding

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 1,141 | 1,141 | 1,141 | 1,141 | 1,141 | 1,138 | 1,141 | 1,141 | 1,141 | 1,141 | 1,141 | 1,141 | 13,689 | 6,844 |
| 2 | Line/Main Extensions | 383 | 383 | 383 | 383 | 383 | 378 | 383 | 383 | 383 | 383 | 383 | 383 | 4,591 | 2,295 |
| 3 | Contributed Lines | 529 | 529 | 529 | 529 | 529 | 533 | 529 | 529 | 529 | 529 | 529 | 529 | 6,352 | 3,176 |
| 4 | Cont. Prpty Other than Lines | 12 | 12 | 12 | 12 | 12 | 16 | 12 | 12 | 12 | 12 | 12 | 12 | 148 | 74 |
| 5 | Service Installation Fees | 172 | 172 | 172 | 172 | 172 | 166 | 172 | 172 | 172 | 172 | 172 | 172 | 2,058 | 1,029 |
| 6 | TOTAL | 2,237 | 2,237 | 2,237 | 2,237 | 2,237 | 2,231 | 2,237 | 2,237 | 2,237 | 2,237 | 2,237 | 2,237 | 26,838 | 13,418 |

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Note: May not cross foot due to rounding.

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: A-14 (S)
Page 6 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 Adjustments | 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 | | | | | | |
| 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 | | | | | |

6/14/95 7:19 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 | PROPOSED ANNUAL | 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 | PROPOSED ANNUAL | 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 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 | 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 SEWER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

**Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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.

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 |



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 | 4,394,686 | 4,516,283 | 4,551,688 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,836,059 | 4,618,754 | 4,483,388 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,884 | 396,421 | 411,548 | 418,868 | 389,978 | 358,328 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (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 | 568,887 | 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 | 2,332,978 | 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 | 2,087,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,288 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,781 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | TOTAL ASSETS | 15,884,181 | 16,303,280 | 16,292,866 | 16,391,796 | 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 | 934,869 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,282 | 778,179 | 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 | 1,098,283 | 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 | 7,348,880 | 7,922,874 | 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 | 2,098,299 | 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 | 10,486,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | ASSETS - LIABILITIES | 7,856,657 | 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 | 372,539,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,260,348 | 382,356,286 | 333,672,218 |
| 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 | 7,027,998 |
| 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 | 378,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,965,813) | (95,989,496) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,845,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | NET UTILITY PLANT | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,887,449 | 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 | 2,169,154 |
| 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 | 1,383,186 |
| 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 | 4,198,494 |
| 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 | 307,807 | 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 | 3,218,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,069 |
| 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 | 4,483,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 398,421 | 411,546 | 416,868 | 389,978 | 358,328 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (383,116) | (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 | 62,820 | 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 | 223,968 | 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 | 9,528,283 | 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 | 5,258,981 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,108 | 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 | 31,834,081 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,967,979 | 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 | 326,684,590 | 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 c[illegible] not 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 | 1,810,000 | 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 | 13,980 |
| 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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6/15/95 1:41 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 | 7,328,937 | 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 | 110,839,591 | 119,178,525 | 119,396,137 | 119,516,274 | 119,727,896 | 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 c[illegible]ot due to rounding.

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 0 | |
| 1 | Dated 3/22/93 | 0 | | Dated 3/22/93 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 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 - % | 0.00% | 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 - % | 0.00% | 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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Volusia / Deltona 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 [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 | 1,810,132 | 0 | 1,810,132 | 606,551 | 2,416,683 | 33.51% | B-4(S),B-3(S) |
| 3 Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 Total Operating Revenue | 1,810,132 | 0 | 1,810,132 | 606,551 | 2,416,683 | | |
| 5 **OPERATING EXPENSES** | | | | | | | |
| 6 Operation and Maintenance | 999,801 | 42,770 | 1,042,571 | 0 | 1,042,571 | | B-6(S) |
| 7 Depreciation net of CIAC Amort | 706,366 | 0 | 706,366 | 0 | 706,366 | | B-14(S) |
| 8 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S),A-21(S) |
| 9 Taxes Other than Income | 401,934 | 3,163 | 405,097 | 27,295 (A) | 432,392 | | B-15(S),B-2(S)3/3 |
| 10 Provision for Income Taxes | (360,619) | (49,140) | (409,759) | 223,448 (B) | (186,311) | | B-17(S),B-2(S)3/3 |
| 11 Total Operating Expenses | 1,747,482 | (3,207) | 1,744,275 | 250,743 | 1,995,018 | | |
| 12 **NET OPERATING INCOME** | 62,650 | 3,207 | 65,857 | 355,808 | 421,665 | | |
| 13 **RATE BASE** | 10,725,321 | 0 | 10,725,321 | | 10,725,321 | | A-2(S) |
| 14 **RATE OF RETURN** | 0.58% | | 0.61% | | 3.93% | | 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 / Volusia / Deltona 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 [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 | 1,810,132 | 0 | 1,810,132 | 1,774,051 | 3,584,183 | 98.01% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 1,810,132 | 0 | 1,810,132 | 1,774,051 | 3,584,183 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 999,801 | 42,770 | 1,042,571 | 0 | 1,042,571 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 706,366 | 0 | 706,366 | 0 | 706,366 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 401,934 | 3,163 | 405,097 | 79,832 (A) | 484,929 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (360,619) | (49,140) | (409,759) | 653,545 (B) | 243,786 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 1,747,482 | (3,207) | 1,744,275 | 733,377 | 2,477,652 | | |
| 12 | **NET OPERATING INCOME** | 62,650 | 3,207 | 65,857 | 1,040,674 | 1,106,531 | | |
| 13 | **RATE BASE** | 10,725,321 | 0 | 10,725,321 | | 10,725,321 | | A-2(S) |
| 14 | **RATE OF RETURN** | 0.58% | | 0.61% | | 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 / Volusia / Deltona 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 [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% | (3.68%) | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 3.93% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 10,725,321 | 10,725,321 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 1,106,531 | 421,665 | | |
| 7 | Adjusted Income Under Present Rates | 65,857 | 65,857 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 1,040,674 | 355,808 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 1,694,219 | 579,256 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 1,774,051 | 606,551 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 1,694,219 | 579,256 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 653,545 | 223,448 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 79,832 | 27,295 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 1,040,674 | 355,808 | | 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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 13,084 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 9,136 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 1,725 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 18,825 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 42,770 | |
| 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. | 2,016 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. Non Used and Useful Property Tax Add-back | 1,147 | |
| 41 | | | |
| 42 | 4. | 0 | |
| 43 | | | |
| 44 | | 3,163 | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (49,140) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (49,140) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | (3,207) | |
| 53 | | | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 1,437,853 | 0 | 1,437,853 |
| 9 | 522.2 Measured - Commercial | 372,279 | 0 | 372,279 |
| 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 | 1,810,132 | 0 | 1,810,132 |
| 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** | 1,810,132 | 0 | 1,810,132 |
| 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** | 1,810,132 | 0 | 1,810,132 |



Note: May not cross foot due to rounding.

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 395,066 | 25,202 | 420,269 | 222,692 | 10,611 | 233,304 | 47,552 | 4,921 | 52,473 | 124,821 | 9,670 | 134,492 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 98,727 | 1,594 | 100,321 | 55,651 | 0 | 55,651 | 11,883 | 663 | 12,547 | 31,193 | 930 | 32,123 |
| 4 | 710 Purchased Sewage Treatment | 49,454 | 0 | 49,454 | 49,454 | 0 | 49,454 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 46,122 | 0 | 46,122 | 46,122 | 0 | 46,122 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 111,935 | 284 | 112,219 | 109,680 | 0 | 109,680 | 156 | 0 | 156 | 2,099 | 284 | 2,383 |
| 7 | 716 Fuel for Power Production | 8,396 | 0 | 8,396 | 8,396 | 0 | 8,396 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 58,817 | 0 | 58,817 | 58,817 | 0 | 58,817 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 71,520 | 1,490 | 73,010 | 63,272 | 0 | 63,272 | 2,529 | 263 | 2,792 | 5,720 | 1,227 | 6,947 |
| 10 | 731 Contractual Services - Eng. | 957 | 0 | 957 | 0 | 0 | 0 | 0 | 0 | 0 | 957 | 0 | 957 |
| 11 | 732 Contractual Services - Acct. | 5,084 | 0 | 5,084 | 0 | 0 | 0 | 0 | 0 | 0 | 5,084 | 0 | 5,084 |
| 12 | 733 Contractual Services - Legal | 3,063 | 0 | 3,063 | 0 | 0 | 0 | 0 | 0 | 0 | 3,063 | 0 | 3,063 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 23,399 | 5,138 | 28,538 | 15,499 | 1,454 | 16,953 | 0 | 0 | 0 | 7,900 | 3,684 | 11,584 |
| 15 | 741 Rental of Real Building/Real Property | 4,545 | 712 | 5,257 | 0 | 0 | 0 | 0 | 0 | 0 | 4,545 | 712 | 5,257 |
| 16 | 742 Rental of Equipment | 575 | 124 | 699 | 367 | 0 | 367 | 0 | 0 | 0 | 208 | 124 | 332 |
| 17 | 750 Transportation Expense | 10,014 | 333 | 10,347 | 6,002 | 0 | 6,002 | 1,789 | 224 | 2,013 | 2,223 | 110 | 2,332 |
| 18 | 756 Insurance - Vehicle | 3,485 | 0 | 3,485 | 0 | 0 | 0 | 0 | 0 | 0 | 3,485 | 0 | 3,485 |
| 19 | 757 Insurance - General Liability | 7,163 | 1,487 | 8,650 | 0 | 0 | 0 | 0 | 0 | 0 | 7,163 | 1,487 | 8,650 |
| 20 | 758 Insurance - Workman's Comp | 6,756 | 72 | 6,828 | 3,808 | 0 | 3,808 | 813 | 45 | 859 | 2,134 | 26 | 2,161 |
| 21 | 759 Insurance - Other | 711 | 0 | 711 | 0 | 0 | 0 | 0 | 0 | 0 | 711 | 0 | 711 |
| 22 | 760 Advertising Expense | 776 | 700 | 1,475 | 0 | 0 | 0 | 0 | 0 | 0 | 776 | 700 | 1,475 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 21,041 | 0 | 21,041 | 0 | 0 | 0 | 0 | 0 | 0 | 21,041 | 0 | 21,041 |
| 24 | 767 Reg. Comm. Exp. - Other | 1,690 | 0 | 1,690 | 0 | 0 | 0 | 0 | 0 | 0 | 1,690 | 0 | 1,690 |
| 25 | 770 Bad Debt Expense | 6,224 | 673 | 6,896 | 0 | 0 | 0 | 6,224 | 673 | 6,896 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 64,281 | 4,961 | 69,243 | 13,405 | 0 | 13,405 | 15,610 | 901 | 16,511 | 35,266 | 4,060 | 39,326 |
| 27 | TOTAL SEWER O & M EXPENSES | 999,801 | 42,770 | 1,042,571 | 653,166 | 12,065 | 665,231 | 86,556 | 7,690 | 94,247 | 260,080 | 23,014 | 283,094 |

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 33,175 | 29,823 | 34,464 | 32,925 | 33,260 | 32,508 | 33,670 | 33,187 | 32,578 | 33,559 | 32,578 | 33,340 | 395,066 | 25,202 | 420,269 |
| 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) | 8,290 | 7,453 | 8,612 | 8,228 | 8,312 | 8,124 | 8,414 | 8,293 | 8,141 | 8,386 | 8,141 | 8,332 | 98,727 | 1,594 | 100,321 |
| 4 | 710.1-.8 Purchased Sewage Treatment | 4,123 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 49,454 | 0 | 49,454 |
| 5 | 711.1-.8 Sludge Removal Expenses | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 46,122 | 0 | 46,122 |
| 6 | 715.1-.8 Purchased Power | 9,326 | 9,317 | 9,333 | 9,332 | 9,330 | 9,328 | 9,329 | 9,330 | 9,327 | 9,331 | 9,324 | 9,327 | 111,935 | 284 | 112,219 |
| 7 | 716.1-.8 Fuel for Power Production | 702 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 8,396 | 0 | 8,396 |
| 8 | 718.1-.8 Chemicals | 5,174 | 4,768 | 4,768 | 5,166 | 4,768 | 4,768 | 5,166 | 4,768 | 4,768 | 5,166 | 4,768 | 4,768 | 58,817 | 0 | 58,817 |
| 9 | 720.1-.8 Materials & Supplies | 6,432 | 6,152 | 6,113 | 6,211 | 6,271 | 5,955 | 5,614 | 5,745 | 5,581 | 5,767 | 5,819 | 5,660 | 71,520 | 1,490 | 73,010 |
| 10 | 731.1-.8 Contractual Services - Eng. | 79 | 76 | 82 | 82 | 81 | 80 | 80 | 80 | 79 | 81 | 76 | 79 | 957 | 0 | 957 |
| 11 | 732.1-.8 Contractual Services - Acct. | 418 | 401 | 435 | 434 | 428 | 423 | 427 | 427 | 422 | 431 | 416 | 422 | 5,084 | 0 | 5,084 |
| 12 | 733.1-.8 Contractual Services - Legal | 252 | 242 | 262 | 262 | 258 | 255 | 257 | 257 | 254 | 260 | 250 | 254 | 3,063 | 0 | 3,063 |
| 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 | 2,020 | 1,894 | 2,031 | 1,948 | 1,933 | 1,922 | 1,964 | 1,926 | 1,932 | 1,951 | 1,935 | 1,943 | 23,399 | 5,138 | 28,538 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 374 | 358 | 389 | 368 | 383 | 378 | 381 | 382 | 377 | 385 | 372 | 377 | 4,545 | 712 | 5,257 |
| 16 | 742.1-.8 Rental of Equipment | 48 | 47 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 575 | 124 | 699 |
| 17 | 750.1-.8 Transportation Expense | 843 | 809 | 851 | 838 | 835 | 830 | 841 | 834 | 830 | 840 | 829 | 835 | 10,014 | 333 | 10,347 |
| 18 | 756.1-.8 Insurance - Vehicle | 286 | 275 | 299 | 296 | 293 | 290 | 292 | 293 | 289 | 295 | 285 | 289 | 3,485 | 0 | 3,485 |
| 19 | 757.1-.8 Insurance - General Liability | 589 | 565 | 614 | 612 | 603 | 596 | 601 | 602 | 594 | 607 | 586 | 595 | 7,163 | 1,487 | 8,650 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 567 | 510 | 589 | 563 | 569 | 556 | 576 | 567 | 557 | 574 | 557 | 570 | 6,756 | 72 | 6,828 |
| 21 | 759.1-.8 Insurance - Other | 58 | 56 | 61 | 61 | 60 | 59 | 60 | 60 | 59 | 60 | 58 | 59 | 711 | 0 | 711 |
| 22 | 760.1-.8 Advertising Expense | 64 | 61 | 66 | 66 | 65 | 65 | 65 | 65 | 64 | 66 | 63 | 64 | 776 | 700 | 1,475 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 1,729 | 1,660 | 1,802 | 1,798 | 1,772 | 1,750 | 1,766 | 1,768 | 1,745 | 1,784 | 1,720 | 1,747 | 21,041 | 0 | 21,041 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 139 | 133 | 145 | 144 | 142 | 140 | 142 | 142 | 140 | 143 | 138 | 140 | 1,690 | 0 | 1,690 |
| 25 | 770.1-.8 Bad Debt Expense | 520 | 474 | 526 | 522 | 524 | 517 | 531 | 526 | 512 | 532 | 513 | 525 | 6,224 | 673 | 6,896 |
| 26 | 775.1-.8 Miscellaneous Expenses | 5,599 | 5,010 | 5,712 | 5,370 | 5,308 | 5,245 | 5,451 | 5,284 | 5,271 | 5,405 | 5,281 | 5,345 | 64,281 | 4,961 | 69,243 |
| 27 | TOTAL SEWER O & M EXPENSES | 84,650 | 78,750 | 85,868 | 83,962 | 83,906 | 82,498 | 84,340 | 83,247 | 82,235 | 84,336 | 82,423 | 83,584 | 999,801 | 42,770 | 1,042,571 |

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 18,944 | 18,353 | 19,749 | 18,265 | 18,748 | 18,179 | 19,136 | 18,682 | 18,309 | 18,909 | 18,451 | 18,969 | 222,692 | 10,611 | 233,304 |
| 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) | 4,734 | 4,587 | 4,935 | 4,565 | 4,685 | 4,543 | 4,782 | 4,669 | 4,575 | 4,725 | 4,611 | 4,740 | 55,651 | 0 | 55,651 |
| 4 | 710.1-.6 Purchased Sewage Treatment | 4,123 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 4,121 | 49,454 | 0 | 49,454 |
| 5 | 711.1-.6 Sludge Removal Expenses | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 46,122 | 0 | 46,122 |
| 6 | 715.1-.6 Purchased Power | 9,140 | 9,140 | 9,140 | 9,140 | 9,140 | 9,140 | 9,140 | 9,140 | 9,140 | 9,140 | 9,140 | 9,140 | 109,680 | 0 | 109,680 |
| 7 | 716.1-.6 Fuel for Power Production | 702 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 699 | 8,396 | 0 | 8,396 |
| 8 | 718.1-.6 Chemicals | 5,174 | 4,768 | 4,768 | 5,166 | 4,768 | 4,768 | 5,166 | 4,768 | 4,768 | 5,166 | 4,768 | 4,768 | 58,817 | 0 | 58,817 |
| 9 | 720.1-.6 Materials & Supplies | 5,751 | 5,508 | 5,409 | 5,510 | 5,577 | 5,269 | 4,918 | 5,050 | 4,699 | 5,066 | 5,143 | 5,172 | 63,272 | 0 | 63,272 |
| 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 | 1,371 | 1,271 | 1,354 | 1,273 | 1,268 | 1,265 | 1,301 | 1,282 | 1,277 | 1,282 | 1,289 | 1,287 | 15,499 | 1,454 | 16,953 |
| 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 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 367 | 0 | 367 |
| 17 | 750.1-.6 Transportation Expense | 511 | 497 | 509 | 498 | 497 | 497 | 502 | 496 | 498 | 499 | 500 | 500 | 6,002 | 0 | 6,002 |
| 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) | 324 | 280 | 338 | 312 | 321 | 311 | 327 | 319 | 313 | 323 | 316 | 324 | 3,808 | 0 | 3,808 |
| 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 | 1,397 | 1,039 | 1,370 | 1,046 | 1,025 | 1,016 | 1,159 | 1,002 | 1,061 | 1,060 | 1,110 | 1,101 | 13,405 | 0 | 13,405 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 56,045 | 51,637 | 56,268 | 54,469 | 54,722 | 53,683 | 55,124 | 54,083 | 53,534 | 54,885 | 54,021 | 54,695 | 653,166 | 12,065 | 665,231 |

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 3,972 | 3,625 | 4,023 | 3,991 | 4,003 | 3,949 | 4,060 | 4,017 | 3,914 | 4,068 | 3,922 | 4,009 | 47,552 | 4,921 | 52,473 |
| 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) | 993 | 906 | 1,005 | 997 | 1,000 | 987 | 1,015 | 1,004 | 978 | 1,016 | 980 | 1,002 | 11,883 | 663 | 12,547 |
| 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 | 13 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 156 | 0 | 156 |
| 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 | 211 | 193 | 214 | 212 | 213 | 210 | 216 | 214 | 208 | 216 | 209 | 213 | 2,529 | 263 | 2,792 |
| 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 | 149 | 136 | 151 | 150 | 151 | 149 | 153 | 151 | 147 | 153 | 148 | 151 | 1,789 | 224 | 2,013 |
| 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) | 68 | 62 | 69 | 68 | 68 | 68 | 69 | 69 | 67 | 70 | 67 | 69 | 813 | 45 | 859 |
| 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 | 520 | 474 | 526 | 522 | 524 | 517 | 531 | 526 | 512 | 532 | 513 | 525 | 6,224 | 673 | 6,896 |
| 26 | 775.7 | Miscellaneous Expenses | 1,304 | 1,190 | 1,320 | 1,310 | 1,314 | 1,296 | 1,333 | 1,319 | 1,285 | 1,335 | 1,288 | 1,316 | 15,810 | 901 | 16,511 |
| 27 | | TOTAL SEWER ALLOCATED CUST ACCTS EXP. | 7,231 | 6,599 | 7,322 | 7,265 | 7,287 | 7,189 | 7,390 | 7,311 | 7,125 | 7,401 | 7,139 | 7,298 | 86,556 | 7,690 | 94,247 |

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.

759



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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. 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 | 10,258 | 9,845 | 10,692 | 10,668 | 10,509 | 10,380 | 10,475 | 10,488 | 10,355 | 10,584 | 10,205 | 10,362 | 124,821 | 9,670 | 134,492 |
| 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) | 2,564 | 2,460 | 2,672 | 2,666 | 2,626 | 2,594 | 2,618 | 2,621 | 2,588 | 2,645 | 2,550 | 2,589 | 31,193 | 930 | 32,123 |
| 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 | 173 | 166 | 180 | 179 | 177 | 175 | 176 | 176 | 174 | 178 | 172 | 174 | 2,099 | 284 | 2,383 |
| 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 | 470 | 451 | 490 | 489 | 482 | 476 | 480 | 481 | 474 | 485 | 468 | 475 | 5,720 | 1,227 | 6,947 |
| 10 | 731.8 Contractual Services - Eng. | 79 | 76 | 82 | 82 | 81 | 80 | 80 | 80 | 79 | 81 | 78 | 79 | 957 | 0 | 957 |
| 11 | 732.8 Contractual Services - Acct. | 418 | 401 | 435 | 434 | 428 | 423 | 427 | 427 | 422 | 431 | 416 | 422 | 5,084 | 0 | 5,084 |
| 12 | 733.8 Contractual Services - Legal | 252 | 242 | 262 | 262 | 258 | 255 | 257 | 257 | 254 | 260 | 250 | 254 | 3,063 | 0 | 3,063 |
| 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 | 649 | 623 | 677 | 675 | 665 | 657 | 663 | 664 | 655 | 670 | 646 | 656 | 7,900 | 3,684 | 11,584 |
| 15 | 741.8 Rental of Real Building/Real Property | 374 | 358 | 389 | 388 | 383 | 378 | 381 | 382 | 377 | 385 | 372 | 377 | 4,545 | 712 | 5,257 |
| 16 | 742.8 Rental of Equipment | 17 | 16 | 18 | 18 | 18 | 17 | 17 | 17 | 17 | 18 | 17 | 17 | 208 | 124 | 332 |
| 17 | 750.8 Transportation Expense | 183 | 175 | 190 | 190 | 187 | 185 | 187 | 187 | 184 | 188 | 182 | 185 | 2,223 | 110 | 2,332 |
| 18 | 756.8 Insurance - Vehicle | 286 | 275 | 299 | 298 | 293 | 290 | 292 | 293 | 289 | 295 | 285 | 289 | 3,485 | 0 | 3,485 |
| 19 | 757.8 Insurance - General Liability | 589 | 565 | 614 | 612 | 603 | 596 | 601 | 602 | 594 | 607 | 586 | 595 | 7,163 | 1,487 | 8,650 |
| 20 | 758.8 Insurance - Workman's Comp (2) | 175 | 168 | 183 | 182 | 180 | 177 | 179 | 179 | 177 | 181 | 175 | 177 | 2,134 | 26 | 2,161 |
| 21 | 759.8 Insurance - Other | 58 | 56 | 61 | 61 | 60 | 59 | 60 | 60 | 59 | 60 | 58 | 59 | 711 | 0 | 711 |
| 22 | 760.8 Advertising Expense | 64 | 61 | 66 | 66 | 65 | 65 | 65 | 65 | 64 | 66 | 63 | 64 | 776 | 700 | 1,475 |
| 23 | 766.8 Reg. Comm. Exp. - Rate Case Amort. | 1,729 | 1,660 | 1,802 | 1,798 | 1,772 | 1,750 | 1,766 | 1,768 | 1,745 | 1,784 | 1,720 | 1,747 | 21,041 | 0 | 21,041 |
| 24 | 767.8 Reg. Comm. Exp. - Other | 139 | 133 | 145 | 144 | 142 | 140 | 142 | 142 | 140 | 143 | 138 | 140 | 1,690 | 0 | 1,690 |
| 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 | 2,898 | 2,782 | 3,021 | 3,014 | 2,969 | 2,933 | 2,980 | 2,983 | 2,925 | 2,990 | 2,883 | 2,926 | 35,266 | 4,060 | 39,326 |
| 27 | TOTAL SEWER ALLOCATED A & G EXPENSES | 21,374 | 20,514 | 22,279 | 22,226 | 21,898 | 21,627 | 21,826 | 21,853 | 21,575 | 22,053 | 21,263 | 21,590 | 260,060 | 23,014 | 283,094 |

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.

760



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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 390,050 | 22,896 | (17,880) | 395,066 | 0 | 4,203 | 2,174 | 0 | 0 | 18,825 | 25,202 | 420,269 |
| 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) | 96,662 | 1,865 | 0 | 98,727 | 0 | 1,050 | 543 | 0 | 0 | 0 | 1,594 | 100,321 |
| 4 | 710.1-.8 | Purchased Sewage Treatment | 49,454 | 0 | 0 | 49,454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,454 |
| 5 | 711.1-.8 | Sludge Removal Expenses | 45,240 | 882 | 0 | 46,122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,122 |
| 6 | 715.1-.8 | Purchased Power | 112,169 | 0 | (234) | 111,935 | 0 | 284 | 0 | 0 | 0 | 0 | 284 | 112,219 |
| 7 | 716.1-.8 | Fuel for Power Production | 8,235 | 161 | 0 | 8,396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,396 |
| 8 | 718.1-.8 | Chemicals | 57,692 | 1,125 | 0 | 58,817 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58,817 |
| 9 | 720.1-.8 | Materials & Supplies | 70,991 | 1,384 | (856) | 71,520 | 0 | 512 | 707 | 271 | 0 | 0 | 1,490 | 73,010 |
| 10 | 731.1-.8 | Contractual Services - Eng. | 1,037 | 20 | (99) | 957 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 957 |
| 11 | 732.1-.8 | Contractual Services - Acct. | 5,504 | 107 | (527) | 5,084 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,084 |
| 12 | 733.1-.8 | Contractual Services - Legal | 3,316 | 65 | (318) | 3,063 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,063 |
| 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 | 23,756 | 463 | (819) | 23,399 | 0 | 1,308 | 2,376 | 1,454 | 0 | 0 | 5,138 | 28,538 |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 4,921 | 96 | (471) | 4,545 | 0 | 712 | 0 | 0 | 0 | 0 | 712 | 5,257 |
| 16 | 742.1-.8 | Rental of Equipment | 585 | 11 | (22) | 575 | 0 | 106 | 18 | 0 | 0 | 0 | 124 | 699 |
| 17 | 750.1-.8 | Transportation Expense | 10,231 | 199 | (416) | 10,014 | 0 | 333 | 0 | 0 | 0 | 0 | 333 | 10,347 |
| 18 | 756.1-.8 | Insurance - Vehicle | 3,773 | 74 | (361) | 3,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,485 |
| 19 | 757.1-.8 | Insurance - General Liability | 7,755 | 151 | (743) | 7,163 | 0 | 1,487 | 0 | 0 | 0 | 0 | 1,487 | 8,650 |
| 20 | 758.1-.8 | Insurance - Workman's Comp (2) | 6,978 | (222) | 0 | 6,756 | 0 | 72 | 0 | 0 | 0 | 0 | 72 | 6,828 |
| 21 | 759.1-.8 | Insurance - Other | 770 | 15 | (74) | 711 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 711 |
| 22 | 760.1-.8 | Advertising Expense | 840 | 16 | (80) | 776 | 0 | 0 | 700 | 0 | 0 | 0 | 700 | 1,475 |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 13,924 | 0 | 7,117 | 21,041 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,041 |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 1,883 | 0 | (194) | 1,690 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,690 |
| 25 | 770.1-.8 | Bad Debt Expense | 6,738 | 131 | (646) | 6,224 | 0 | 673 | 0 | 0 | 0 | 0 | 673 | 6,896 |
| 26 | 775.1-.8 | Miscellaneous Expenses | 68,228 | 1,330 | (5,277) | 64,281 | 0 | 2,344 | 2,618 | 0 | 0 | 0 | 4,961 | 69,243 |
| 27 | | TOTAL SEWER O & M EXPENSES | 990,932 | 30,771 | (21,901) | 999,801 | 0 | 13,084 | 9,136 | 1,725 | 0 | 18,825 | 42,770 | 1,042,571 |

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 210,345 | 12,347 | 0 | 222,692 | 0 | 0 | 0 | 0 | 0 | 10,611 | 10,611 | 233,304 |
| 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) | 52,236 | 3,415 | 0 | 55,651 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,651 |
| 4 | 710.1-.6 Purchased Sewage Treatment | 49,454 | 0 | 0 | 49,454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,454 |
| 5 | 711.1-.6 Sludge Removal Expenses | 45,240 | 882 | 0 | 46,122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,122 |
| 6 | 715.1-.6 Purchased Power | 109,680 | 0 | 0 | 109,680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 109,680 |
| 7 | 716.1-.6 Fuel for Power Production | 8,235 | 161 | 0 | 8,396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,396 |
| 8 | 718.1-.6 Chemicals | 57,692 | 1,125 | 0 | 58,817 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58,817 |
| 9 | 720.1-.6 Materials & Supplies | 62,062 | 1,210 | 0 | 63,272 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63,272 |
| 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 | 15,203 | 296 | 0 | 15,499 | 0 | 0 | 0 | 1,454 | 0 | 0 | 1,454 | 16,953 |
| 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 | 360 | 7 | 0 | 367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 367 |
| 17 | 750.1-.6 Transportation Expense | 5,887 | 115 | 0 | 6,002 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,002 |
| 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) | 3,763 | 45 | 0 | 3,808 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,808 |
| 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 | 13,149 | 256 | (0) | 13,405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,405 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 633,306 | 19,859 | 0 | 653,166 | 0 | 0 | 0 | 1,454 | 0 | 10,611 | 12,065 | 665,231 |

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 49,575 | 2,910 | (4,933) | 47,552 | 0 | 2,655 | 0 | 0 | 0 | 2,266 | 4,921 | 52,473 |
| 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) | 12,311 | (428) | 0 | 11,883 | 0 | 663 | 0 | 0 | 0 | 0 | 663 | 12,547 |
| 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 | 172 | 0 | (16) | 156 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 156 |
| 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 | 2,738 | 53 | (262) | 2,529 | 0 | 263 | 0 | 0 | 0 | 0 | 263 | 2,792 |
| 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 | 1,937 | 38 | (186) | 1,789 | 0 | 224 | 0 | 0 | 0 | 0 | 224 | 2,013 |
| 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) | 887 | (74) | 0 | 813 | 0 | 45 | 0 | 0 | 0 | 0 | 45 | 859 |
| 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 | 6,738 | 131 | (646) | 6,224 | 0 | 673 | 0 | 0 | 0 | 0 | 673 | 6,896 |
| 26 | 775.7 | Miscellaneous Expenses | 16,900 | 330 | (1,619) | 15,610 | 0 | 901 | 0 | 0 | 0 | 0 | 901 | 16,511 |
| 27 | TOTAL SEWER O & M EXPENSES | | 91,257 | 2,961 | (7,661) | 86,556 | 0 | 5,424 | 0 | 0 | 0 | 2,266 | 7,690 | 94,247 |

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 130,130 | 7,639 | (12,948) | 124,821 | 0 | 1,548 | 2,174 | 0 | 0 | 5,948 | 9,670 | 134,492 |
| 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) | 32,315 | (1,122) | 0 | 31,193 | 0 | 387 | 543 | 0 | 0 | 0 | 930 | 32,123 |
| 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 | 2,317 | 0 | (218) | 2,099 | 0 | 284 | 0 | 0 | 0 | 0 | 284 | 2,383 |
| 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 | 6,192 | 121 | (593) | 5,720 | 0 | 249 | 707 | 271 | 0 | 0 | 1,227 | 6,947 |
| 10 | 731.8 | Contractual Services - Eng. | 1,037 | 20 | (99) | 957 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 957 |
| 11 | 732.8 | Contractual Services - Acct. | 5,504 | 107 | (527) | 5,084 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,084 |
| 12 | 733.8 | Contractual Services - Legal | 3,318 | 65 | (318) | 3,063 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,063 |
| 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 | 8,553 | 167 | (819) | 7,900 | 0 | 1,308 | 2,376 | 0 | 0 | 0 | 3,684 | 11,584 |
| 15 | 741.8 | Rental of Real Building/Real Property | 4,921 | 96 | (471) | 4,545 | 0 | 712 | 0 | 0 | 0 | 0 | 712 | 5,257 |
| 16 | 742.8 | Rental of Equipment | 225 | 4 | (22) | 208 | 0 | 106 | 18 | 0 | 0 | 0 | 124 | 332 |
| 17 | 750.8 | Transportation Expense | 2,406 | 47 | (231) | 2,223 | 0 | 110 | 0 | 0 | 0 | 0 | 110 | 2,332 |
| 18 | 756.8 | Insurance - Vehicle | 3,773 | 74 | (361) | 3,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,485 |
| 19 | 757.8 | Insurance - General Liability | 7,755 | 151 | (743) | 7,163 | 0 | 1,487 | 0 | 0 | 0 | 0 | 1,487 | 8,650 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 2,328 | (194) | 0 | 2,134 | 0 | 26 | 0 | 0 | 0 | 0 | 26 | 2,161 |
| 21 | 759.8 | Insurance - Other | 770 | 15 | (74) | 711 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 711 |
| 22 | 760.8 | Advertising Expense | 840 | 16 | (80) | 776 | 0 | 0 | 700 | 0 | 0 | 0 | 700 | 1,475 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 13,924 | 0 | 7,117 | 21,041 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,041 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 1,883 | 0 | (194) | 1,690 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,690 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 38,180 | 745 | (3,658) | 35,266 | 0 | 1,442 | 2,618 | 0 | 0 | 0 | 4,060 | 39,326 |
| 27 | | TOTAL SEWER O & M EXPENSES | 266,369 | 7,950 | (14,240) | 260,080 | 0 | 7,659 | 9,136 | 271 | 0 | 5,948 | 23,014 | 283,094 |

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.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-6(5)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(5)

| | (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 | 390,050 | 420,269 | 30,218 | 7.75% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 96,862 | 100,321 | 3,459 | 3.57% |
| 4 | 710.1-.8 | Purchased Sewer | 49,454 | 49,454 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 45,240 | 46,122 | 882 | 1.95% |
| 6 | 715.1-.8 | Purchased Power | 112,169 | 112,219 | 50 | 0.04% |
| 7 | 716.1-.8 | Fuel for Power Production | 8,235 | 8,396 | 161 | 1.95% |
| 8 | 718.1-.8 | Chemicals | 57,692 | 58,817 | 1,125 | 1.95% |
| 9 | 720.1-.8 | Materials & Supplies | 70,992 | 73,010 | 2,019 | 2.84% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 1,037 | 957 | (79) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 5,504 | 5,084 | (420) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 3,316 | 3,063 | (253) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 23,756 | 28,538 | 4,782 | 20.13% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 4,921 | 5,257 | 336 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 585 | 699 | 114 | 19.42% |
| 17 | 750.1-.8 | Transportation Expense | 10,230 | 10,347 | 117 | 1.14% |
| 18 | 756.1-.8 | Insurance - Vehicle | 3,773 | 3,485 | (288) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 7,755 | 8,650 | 895 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 6,978 | 6,828 | (150) | (2.16%) |
| 21 | 759.1-.8 | Insurance - Other | 770 | 711 | (59) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 840 | 1,475 | 635 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 13,924 | 21,041 | 7,117 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 1,868 | 1,690 | (178) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 6,738 | 6,896 | 159 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 68,228 | 69,243 | 1,014 | 1.49% |
| 27 | TOTAL SEWER O & M EXPENSES | | 990,916 | 1,042,571 | 51,655 | 5.21% |
| 28 | TOTAL ( LESS ACCTS 756 & 757) | | 975,124 | 1,019,841 | 44,716 | 4.59% |

NOTE: See Volume II for variance explanations.

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Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. and Name | | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
| 1 | 701.1-.6 | Salaries & Wages - Employees | 210,345 | 233,304 | 22,959 | 10.91% |
| 2 | 703.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.6 | Employee Pensions & Benefits | 52,236 | 55,651 | 3,415 | 6.54% |
| 4 | 710.1-.6 | Purchased Sewer | 49,454 | 49,454 | 0 | 0.00% |
| 5 | 711.1-.6 | Sludge Removal | 45,240 | 46,122 | 882 | 1.95% |
| 6 | 715.1-.6 | Purchased Power | 109,680 | 109,680 | 0 | 0.00% |
| 7 | 716.1-.6 | Fuel for Power Production | 8,235 | 8,396 | 161 | 1.95% |
| 8 | 718.1-.6 | Chemicals | 57,692 | 58,817 | 1,125 | 1.95% |
| 9 | 720.1-.6 | Materials & Supplies | 62,062 | 63,272 | 1,210 | 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 | 15,203 | 16,953 | 1,750 | 11.51% |
| 15 | 741.1-.6 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 16 | 742.1-.6 | Rental of Equipment | 360 | 367 | 7 | 1.95% |
| 17 | 750.1-.6 | Transportation Expense | 5,887 | 6,002 | 115 | 1.96% |
| 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 | 3,763 | 3,808 | 45 | 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 | 13,149 | 13,405 | 256 | 1.95% |
| 27 | TOTAL SEWER O & M EXPENSES | | 633,306 | 665,231 | 31,925 | 5.04% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 633,306 | 665,231 | 31,925 | 5.04% |

NOTE: See Volume II for variance explanations.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 49,575 | 52,473 | 2,898 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 12,311 | 12,547 | 236 | 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 | 172 | 156 | (16) | (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 | 2,738 | 2,792 | 54 | 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 | 1,937 | 2,013 | 76 | 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 | 887 | 859 | (28) | (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 | 6,738 | 6,896 | 159 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 16,900 | 16,511 | (388) | (2.30%) |
| 27 | TOTAL SEWER O & M EXPENSES | | 91,257 | 94,247 | 2,990 | 3.28% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 91,257 | 94,247 | 2,990 | 3.28% |

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-6(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 | | 130,130 | 134,492 | 4,362 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | | 32,315 | 32,123 | (192) | (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 | | 2,317 | 2,383 | 66 | 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 | | 6,192 | 6,947 | 755 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | | 1,037 | 957 | (79) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | | 5,504 | 5,084 | (420) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | | 3,316 | 3,063 | (253) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | | 8,553 | 11,584 | 3,031 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | | 4,921 | 5,257 | 336 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | | 225 | 332 | 107 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | | 2,406 | 2,332 | (74) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | | 3,773 | 3,485 | (288) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | | 7,755 | 8,650 | 895 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | | 2,328 | 2,161 | (167) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | | 770 | 711 | (59) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | | 840 | 1,475 | 635 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | | 13,924 | 21,041 | 7,117 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | | 1,868 | 1,690 | (178) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | | 38,180 | 39,326 | 1,146 | 3.00% |
| 27 | TOTAL SEWER O & M EXPENSES | | | 266,353 | 283,094 | 16,741 | 6.29% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | | 250,562 | 260,363 | 9,802 | 3.91% |

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

## CONTRACTUAL SERVICES - 1996

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. | | | |

6/16/95 8:45 AM B09S.XLS

Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | $180 | 30,000 | Testimony - Marco Rause 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 Crosse | $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 | $98 | |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 3,941 | |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 24,997 | |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 2,475 | |
| 54 | | | 854,174 | 31,511 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 36,712 | |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 15,940 | |
| 58 | | | 1,427,241 | 52,653 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 84,164 | |
| 60 | Annual Amortization | | $570,354 | $21,041 | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 4617 | |
| 64 | % of Total | | 100.000000% | 3.689114% | |

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

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 10,265 | 40 | 2.50% | 257 | 0 | 257 | 0.00% | 0 | 257 |
| 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 | 42,540 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 32 | 3.13% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 460,614 | 30 | 3.33% | 15,338 | 0 | 15,338 | 0.00% | 0 | 15,338 |
| 9 | 361.2 Collection Sewers - Gravity | 1,754,721 | 45 | 2.22% | 38,955 | 0 | 38,955 | 0.00% | 0 | 38,955 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 267,533 | 38 | 2.63% | 7,036 | 0 | 7,036 | 0.00% | 0 | 7,036 |
| 12 | 364.2 Flow Measuring Devices | 64,337 | 5 | 20.00% | 12,867 | 0 | 12,867 | 0.00% | 0 | 12,867 |
| 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 | 841 | 32 | 3.13% | 26 | 0 | 26 | 0.00% | 0 | 26 |
| 18 | 370.3 Receiving Wells | 53,047 | 30 | 3.33% | 1,766 | 0 | 1,766 | 0.00% | 0 | 1,766 |
| 19 | 371.3 Pumping Equipment | 832,784 | 18 | 5.56% | 46,303 | 0 | 46,303 | 0.00% | 0 | 46,303 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 18 | 5.56% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 250,074 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 543,173 | 32 | 3.13% | 17,001 | 0 | 17,001 | 0.00% | 0 | 17,001 |
| 24 | 380.4 Treatment & Disposal | 7,170,894 | 18 | 5.56% | 398,702 | 0 | 398,702 | 0.00% | 0 | 398,702 |
| 25 | 381.4 Plant Sewers | 977,994 | 35 | 2.86% | 27,971 | 0 | 27,971 | 0.00% | 0 | 27,971 |
| 26 | 382.4 Outfall Sewer Lines | 1,991,253 | 30 | 3.33% | 66,309 | 0 | 66,309 | 0.00% | 0 | 66,309 |
| 27 | 389.4 Other Plant & Misc. Equipment | 328,714 | 18 | 5.56% | 18,277 | 0 | 18,277 | 0.00% | 0 | 18,277 |
| 28 | GENERAL PLANT | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 13,168 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 134,458 | 40 | 2.50% | 3,361 | 0 | 3,361 | 0.00% | 0 | 3,361 |
| 31 | 390.5 Office Furniture & Equipment | 83,095 | 15 | 6.67% | 5,542 | 0 | 5,542 | 0.00% | 0 | 5,542 |
| 32 | 390.51 Computer Equipment | 221,191 | 6 | 16.67% | 36,873 | 0 | 36,873 | 0.00% | 0 | 36,873 |
| 33 | 391.5 Transportation Equipment | 127,607 | 6 | 16.67% | 21,272 | 0 | 21,272 | 0.00% | 0 | 21,272 |
| 34 | 392.5 Stores Equipment | 1,197 | 18 | 5.56% | 67 | 0 | 67 | 0.00% | 0 | 67 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 46,314 | 16 | 6.25% | 2,895 | 0 | 2,895 | 0.00% | 0 | 2,895 |
| 36 | 394.5 Laboratory Equipment | 41,999 | 15 | 6.67% | 2,801 | 0 | 2,801 | 0.00% | 0 | 2,801 |
| 37 | 395.5 Power Operated Equipment | 53,043 | 12 | 8.33% | 4,419 | 0 | 4,419 | 0.00% | 0 | 4,419 |
| 38 | 396.5 Communication Equipment | 24,068 | 10 | 10.00% | 2,407 | 0 | 2,407 | 0.00% | 0 | 2,407 |
| 39 | 397.5 Miscellaneous Equipment | 10,821 | 15 | 6.67% | 722 | 0 | 722 | 0.00% | 0 | 722 |
| 40 | 398.5 Other Tangible Plant | 20,368 | 10 | 10.00% | 2,037 | 0 | 2,037 | 0.00% | 0 | 2,037 |
| 41 | INTANGIBLE PLANT | 10,265 | | 2.50% | 257 | 0 | 257 | 0.00% | 0 | 257 |
| 42 | COLLECTION PLANT | 2,589,744 | | 2.86% | 74,196 | 0 | 74,196 | 0.00% | 0 | 74,196 |
| 43 | SYSTEM PUMPING PLANT | 886,672 | | 5.42% | 48,095 | 0 | 48,095 | 0.00% | 0 | 48,095 |
| 44 | TREATMENT AND DISPOSAL PLANT | 11,262,102 | | 4.69% | 528,260 | 0 | 528,260 | 0.00% | 0 | 528,260 |
| 45 | GENERAL PLANT | 777,350 | | 10.60% | 82,396 | 0 | 82,396 | 0.00% | 0 | 82,396 |
| 46 | TOTAL DEPRECIATION EXPENSE | 15,526,133 | | 4.72% | 733,204 | 0 | 733,204 | 0.00% | 0 | 733,204 |
| 47 | LESS: AMORTIZATION OF CIAC | | | | (26,838) | 0 | (26,838) | | 0 | (26,838) |
| 48 | NET DEPRECIATION EXPENSE - SEWER | | | | 706,366 | 0 | 706,366 | | 0 | 706,366 |

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

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

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

| | (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 | 279,939 | 4.89% | 13,689 | 0 | 13,689 | 0.00% | 0 | 13,689 |
| 2 | Line/Main Extension Fees | 139,113 | 3.30% | 4,591 | 0 | 4,591 | 0.00% | 0 | 4,591 |
| 3 | Contributed Lines | 192,494 | 3.30% | 6,352 | 0 | 6,352 | 0.00% | 0 | 6,352 |
| 4 | Contributed Property Other Than Lines | 3,297 | 4.50% | 148 | 0 | 148 | 0.00% | 0 | 148 |
| 5 | Service Installation Fees | 78,258 | 2.63% | 2,058 | 0 | 2,058 | 0.00% | 0 | 2,058 |
| 6 | **TOTAL SEWER CIAC AMORT. EXPENSE** | 693,101 | | 26,838 | 0 | 26,838 | | 0 | 26,838 |

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 | 64,337 | 12,867 | 20.00% |
| 3 | 365.2 Flow Measuring Installation | 0 | 0 | 0.00% |
| 4 | 354.4 Structures & Improvements | 543,173 | 17,001 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 7,170,894 | 398,702 | 5.56% |
| 6 | 381.4 Plant Sewers | 977,994 | 27,971 | 2.86% |
| 7 | 382.4 Outfall Sewer Lines | 1,991,253 | 66,309 | 3.33% |
| 8 | 389.4 Other Plant & Misc. Equipment | 328,714 | 18,277 | 5.56% |
| 9 | **COMPOSITE RATE** | 11,076,365 | 541,127 | 4.89% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 0 | 0 | 0.00% |
| 12 | 360.2 Collection Sewers - Force | 460,614 | 15,338 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 1,754,721 | 38,955 | 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 | 841 | 26 | 3.09% |
| 17 | 370.3 Receiving Wells | 53,047 | 1,766 | 3.33% |
| 18 | 371.3 Pumping Equipment | 832,784 | 46,303 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0.00% |
| 20 | **COMPOSITE RATE** | 3,102,007 | 102,388 | 3.30% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 267,533 | 7,036 | 2.63% |
| 23 | **COMPOSITE RATE** | 267,533 | 7,036 | 2.63% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 11,076,365 | 541,127 | 4.89% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 3,102,007 | 102,388 | 3.30% |
| 27 | Service Installation Fees (Line 23) | 267,533 | 7,036 | 2.63% |
| 28 | **COMPOSITE RATE** | 14,445,905 | 650,551 | 4.50% |

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 / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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%)** | 81,456 | 0 | 81,456 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 31,605 | 2,016 | 33,621 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 31,605 | 2,016 | 33,621 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 288,873 | 0 | 288,873 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | 1,147 | 1,147 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 288,873 | 1,147 | 290,020 | | |
| 10 | Non-used & Useful Percent | | | 0.00% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | 0 | 0 | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 288,873 | 1,147 | 290,020 | | |
| 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)** | 401,934 | 3,163 | 405,097 | | 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 / Volusia / Deltona Lakes**
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 [ ] Non FPSC [ ]

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 | 1,810,132 | 0 | 1,810,132 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 999,801 | 42,770 | 1,042,571 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 706,366 | 0 | 706,366 | B-14(S) |
| 6 | Amortization | 0 | 0 | 0 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 401,934 | 84,619 | 486,553 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 2,108,101 | 127,389 | 2,235,490 | |
| 9 | **PRE-TAX OPERATING INCOME** | (297,969) | (127,389) | (425,358) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (297,969) | (127,389) | (425,358) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 10,725,321 | 0 | 10,725,321 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 567,369 | 0 | 567,369 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (865,338) | (127,389) | (992,727) | |
| 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) | (333,804) | (49,140) | (382,944) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 23,483 | 0 | 23,483 | C-1(S) |
| 22 | Investment Tax Credit | 3,333 | 0 | 3,333 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (360,619) | (49,140) | (409,759) | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Volusia / Deltona 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 (%) | 0.00% | 0.00% | 0.00% | 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 / Martin / Fisherman's Haven**
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 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 | 416,645 | 0 | 416,645 | A-6 (S) |
| 2 | Utility Land & Land Rights | 1,938 | 0 | 1,938 | A-6 (S) |
| 3 | Non-Used and Useful | (42,683) | 0 | (42,683) | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | — |
| 5 | Accumulated Depreciation | (113,657) | 0 | (113,657) | A-10 (S) |
| 6 | CIAC | (45,740) | 0 | (45,740) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 29,264 | 0 | 29,264 | 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 | (1,079) | 0 | (1,079) | Vol. II |
| 13 | Deferred Taxes | (7,999) | 0 | (7,999) | C-7 (S) |
| 14 | Working Capital Allowance | 6,252 | 0 | 6,252 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 242,941 | 0 | 242,941 | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Martin / Fisherman's Haven**
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 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 / Martin / Fisherman's Haven**
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 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 | |

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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 / Martin / Fisherman's Haven
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 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 / Martin / Fisherman's Haven
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 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 |
| 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 | | 128,990 |
| 10 | Utility Adjustment to ordered balance (1) | | 20,584 |
| 11 | 1992 Additions | | 0 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 0 |
| 15 | 12/31/92 Balance | | 149,574 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 171,147 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 950 |
| 21 | 1993 Net Additions | | 172,097 |
| 22 | 12/31/93 Balance | | 321,671 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 18,531 |
| 26 | 1994 Retirements | | 643 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 17,888 |
| 29 | 12/31/94 Balance | | 339,559 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (174) |
| 32 | 1995 Additions | | 79,739 |
| 33 | 1995 Retirements | | 239 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 79,500 |
| 36 | 12/31/95 Balance | | 418,885 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (1,623) |
| 39 | 1996 Additions | | 2,199 |
| 40 | 1996 Retirements | | 18 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 2,181 |
| 43 | 12/31/96 Balance | | 419,443 |

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

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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 / Martin / Fisherman's Haven
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 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 | 3,530 | 0 | 0 | 0 | 3,530 | 0 | 3,530 | 3,530 | 0 | 3,530 |
| 4 | 389.1 Other Plant & Misc. Equipment | 52 | 0 | 0 | 0 | 52 | 0 | 52 | 52 | 0 | 52 |
| 5 | COLLECTION PLANT | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 989 | 0 | 0 | 0 | 989 | 0 | 989 | 989 | 0 | 989 |
| 7 | 354.2 Structures & Improvements | 1,838 | 0 | 0 | 0 | 1,838 | 0 | 1,838 | 1,838 | 0 | 1,838 |
| 8 | 360.2 Collection Sewers - Force | 1,365 | 0 | 0 | 0 | 1,365 | 0 | 1,365 | 1,365 | 0 | 1,365 |
| 9 | 361.2 Collection Sewers - Gravity | 29,421 | 0 | 0 | 0 | 29,421 | 0 | 29,421 | 29,421 | 0 | 29,421 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 7,671 | 0 | 0 | 0 | 7,671 | 0 | 7,671 | 7,671 | 0 | 7,671 |
| 12 | 364.2 Flow Measuring Devices | 13,854 | 0 | 0 | 0 | 13,854 | 0 | 13,854 | 13,854 | 0 | 13,854 |
| 13 | 365.2 Flow Measuring Installation | 3 | 0 | 0 | 0 | 3 | 0 | 3 | 3 | 0 | 3 |
| 14 | 389.2 Other Plant & Misc. Equipment | 41 | 0 | 0 | 0 | 41 | 0 | 41 | 41 | 0 | 41 |
| 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 | 333 | 0 | 0 | 0 | 333 | 0 | 333 | 333 | 0 | 333 |
| 18 | 370.3 Receiving Wells | 6,877 | 0 | 0 | 0 | 6,877 | 0 | 6,877 | 6,877 | 0 | 6,877 |
| 19 | 371.3 Pumping Equipment | 60,098 | 0 | 0 | 0 | 60,098 | 0 | 60,098 | 60,098 | 0 | 60,098 |
| 20 | 389.3 Other Plant & Misc. Equipment | 84 | 0 | 0 | 0 | 84 | 0 | 84 | 84 | 0 | 84 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 536 | 0 | 0 | 0 | 536 | 0 | 536 | 536 | 0 | 536 |
| 23 | 354.4 Structures & Improvements | 23,271 | 0 | 0 | 0 | 23,271 | 0 | 23,271 | 23,271 | 0 | 23,271 |
| 24 | 380.4 Treatment & Disposal | 202,430 | 0 | 0 | 0 | 202,430 | 0 | 202,430 | 202,430 | 0 | 202,430 |
| 25 | 381.4 Plant Sewers | 11,527 | 0 | 0 | 0 | 11,527 | 0 | 11,527 | 11,527 | 0 | 11,527 |
| 26 | 382.4 Outfall Sewer Lines | 30,547 | 0 | 0 | 0 | 30,547 | 0 | 30,547 | 30,547 | 0 | 30,547 |
| 27 | 389.4 Other Plant & Misc. Equipment | 69 | 0 | 0 | 0 | 69 | 0 | 69 | 69 | 0 | 69 |
| 28 | GENERAL PLANT | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 411 | 0 | 0 | 0 | 411 | 0 | 411 | 411 | 0 | 411 |
| 30 | 354.5 Structures & Improvements | 4,182 | 35 | (18) | 17 | 4,199 | 0 | 4,199 | 4,194 | 0 | 4,194 |
| 31 | 390.5 Office Furniture & Equipment | 2,592 | 0 | 0 | 0 | 2,592 | 0 | 2,592 | 2,592 | 0 | 2,592 |
| 32 | 390.51 Computer Equipment | 6,106 | 1,310 | 0 | 1,310 | 7,416 | 0 | 7,416 | 6,899 | 0 | 6,899 |
| 33 | 391.5 Transportation Equipment | 3,873 | 176 | 0 | 176 | 4,049 | 0 | 4,049 | 3,980 | 0 | 3,980 |
| 34 | 392.5 Stores Equipment | 37 | 0 | 0 | 0 | 37 | 0 | 37 | 37 | 0 | 37 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,412 | 53 | 0 | 53 | 1,465 | 0 | 1,465 | 1,445 | 0 | 1,445 |
| 36 | 394.5 Laboratory Equipment | 1,285 | 42 | 0 | 42 | 1,326 | 0 | 1,326 | 1,310 | 0 | 1,310 |
| 37 | 395.5 Power Operated Equipment | 1,301 | 583 | 0 | 583 | 1,885 | 0 | 1,885 | 1,654 | 0 | 1,654 |
| 38 | 396.5 Communication Equipment | 751 | 0 | 0 | 0 | 751 | 0 | 751 | 751 | 0 | 751 |
| 39 | 397.5 Miscellaneous Equipment | 337 | 0 | 0 | 0 | 337 | 0 | 337 | 337 | 0 | 337 |
| 40 | 398.5 Other Tangible Plant | 635 | 0 | 0 | 0 | 635 | 0 | 635 | 635 | 0 | 635 |
| 41 | INTANGIBLE PLANT | 3,582 | 0 | 0 | 0 | 3,582 | 0 | 3,582 | 3,582 | 0 | 3,582 |
| 42 | COLLECTION PLANT | 54,982 | 0 | 0 | 0 | 54,982 | 0 | 54,982 | 54,982 | 0 | 54,982 |
| 43 | SYSTEM PUMPING PLANT | 67,392 | 0 | 0 | 0 | 67,392 | 0 | 67,392 | 67,392 | 0 | 67,392 |
| 44 | TREATMENT AND DISPOSAL PLANT | 268,382 | 0 | 0 | 0 | 268,382 | 0 | 268,382 | 268,382 | 0 | 268,382 |
| 45 | GENERAL PLANT | 22,924 | 2,199 | (18) | 2,181 | 25,104 | 0 | 25,104 | 24,245 | 0 | 24,245 |
| 46 | TOTAL PLANT IN SERVICE | 417,262 | 2,199 | (18) | 2,181 | 419,443 | 0 | 419,443 | 418,583 | 0 | 418,583 |
| 47 | LAND & LAND RIGHTS | 1,938 | 0 | 0 | 0 | 1,938 | 0 | 1,938 | 1,938 | 0 | 1,938 |
| 48 | TOTAL PIS LESS LAND | 415,324 | 2,199 | (18) | 2,181 | 417,505 | 0 | 417,505 | 416,645 | 0 | 416,645 |



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 / Martin / Fisherman's Haven
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 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 | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 0 | 3,530 |
| 4 | 389.1 Other Plant & Misc. Equipment | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 0 | 52 |
| 5 | COLLECTION PLANT | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 0 | 989 |
| 7 | 354.2 Structures & Improvements | 1,638 | 1,638 | 1,638 | 1,638 | 1,638 | 1,638 | 1,638 | 1,638 | 1,638 | 1,638 | 1,638 | 1,638 | 1,638 | 0 | 1,638 |
| 8 | 360.2 Collection Sewers - Force | 1,365 | 1,365 | 1,365 | 1,365 | 1,365 | 1,365 | 1,365 | 1,365 | 1,365 | 1,365 | 1,365 | 1,365 | 1,365 | 0 | 1,365 |
| 9 | 361.2 Collection Sewers - Gravity | 29,421 | 29,421 | 29,421 | 29,421 | 29,421 | 29,421 | 29,421 | 29,421 | 29,421 | 29,421 | 29,421 | 29,421 | 29,421 | 0 | 29,421 |
| 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 | 7,671 | 7,671 | 7,671 | 7,671 | 7,671 | 7,671 | 7,671 | 7,671 | 7,671 | 7,671 | 7,671 | 7,671 | 7,671 | 0 | 7,671 |
| 12 | 364.2 Flow Measuring Devices | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 0 | 13,854 |
| 13 | 365.2 Flow Measuring Installation | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 0 | 3 |
| 14 | 389.2 Other Plant & Misc. Equipment | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 0 | 41 |
| 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 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 0 | 333 |
| 18 | 370.3 Receiving Wells | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 0 | 6,877 |
| 19 | 371.3 Pumping Equipment | 60,098 | 60,098 | 60,098 | 60,098 | 60,098 | 60,098 | 60,098 | 60,098 | 60,098 | 60,098 | 60,098 | 60,098 | 60,098 | 0 | 60,098 |
| 20 | 389.3 Other Plant & Misc. Equipment | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 0 | 84 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 538 | 538 | 538 | 538 | 538 | 538 | 538 | 538 | 538 | 538 | 538 | 538 | 538 | 0 | 538 |
| 23 | 354.4 Structures & Improvements | 23,271 | 23,271 | 23,271 | 23,271 | 23,271 | 23,271 | 23,271 | 23,271 | 23,271 | 23,271 | 23,271 | 23,271 | 23,271 | 0 | 23,271 |
| 24 | 380.4 Treatment & Disposal | 202,430 | 202,430 | 202,430 | 202,430 | 202,430 | 202,430 | 202,430 | 202,430 | 202,430 | 202,430 | 202,430 | 202,430 | 202,430 | 0 | 202,430 |
| 25 | 381.4 Plant Sewers | 11,527 | 11,527 | 11,527 | 11,527 | 11,527 | 11,527 | 11,527 | 11,527 | 11,527 | 11,527 | 11,527 | 11,527 | 11,527 | 0 | 11,527 |
| 26 | 382.4 Outfall Sewer Lines | 30,547 | 30,547 | 30,547 | 30,547 | 30,547 | 30,547 | 30,547 | 30,547 | 30,547 | 30,547 | 30,547 | 30,547 | 30,547 | 0 | 30,547 |
| 27 | 389.4 Other Plant & Misc. Equipment | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 0 | 69 |
| 28 | GENERAL PLANT | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 411 | 411 | 411 | 411 | 411 | 411 | 411 | 411 | 411 | 411 | 411 | 411 | 411 | 0 | 411 |
| 30 | 354.5 Structures & Improvements | 4,182 | 4,196 | 4,197 | 4,200 | 4,201 | 4,201 | 4,186 | 4,187 | 4,187 | 4,190 | 4,193 | 4,196 | 4,199 | 17 | 4,194 |
| 31 | 390.5 Office Furniture & Equipment | 2,592 | 2,592 | 2,592 | 2,592 | 2,592 | 2,592 | 2,592 | 2,592 | 2,592 | 2,592 | 2,592 | 2,592 | 2,592 | 0 | 2,592 |
| 32 | 390.51 Computer Equipment | 6,109 | 6,626 | 6,666 | 6,773 | 6,794 | 6,815 | 6,943 | 6,964 | 6,985 | 7,002 | 7,196 | 7,309 | 7,419 | 1,310 | 6,899 |
| 33 | 391.5 Transportation Equipment | 3,673 | 3,943 | 3,949 | 3,963 | 3,968 | 3,969 | 3,986 | 3,989 | 3,992 | 4,006 | 4,020 | 4,035 | 4,049 | 176 | 3,980 |
| 34 | 392.5 Stores Equipment | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 0 | 37 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,412 | 1,433 | 1,435 | 1,439 | 1,440 | 1,441 | 1,446 | 1,447 | 1,448 | 1,452 | 1,457 | 1,461 | 1,465 | 53 | 1,445 |
| 36 | 394.5 Laboratory Equipment | 1,285 | 1,301 | 1,303 | 1,306 | 1,307 | 1,307 | 1,311 | 1,312 | 1,313 | 1,316 | 1,319 | 1,323 | 1,328 | 42 | 1,310 |
| 37 | 395.5 Power Operated Equipment | 1,301 | 1,533 | 1,551 | 1,598 | 1,608 | 1,617 | 1,674 | 1,683 | 1,693 | 1,741 | 1,787 | 1,837 | 1,885 | 583 | 1,654 |
| 38 | 396.5 Communication Equipment | 751 | 751 | 751 | 751 | 751 | 751 | 751 | 751 | 751 | 751 | 751 | 751 | 751 | 0 | 751 |
| 39 | 397.5 Miscellaneous Equipment | 337 | 337 | 337 | 337 | 337 | 337 | 337 | 337 | 337 | 337 | 337 | 337 | 337 | 0 | 337 |
| 40 | 398.5 Other Tangible Plant | 635 | 635 | 635 | 635 | 635 | 635 | 635 | 635 | 635 | 635 | 635 | 635 | 635 | 0 | 635 |
| 41 | INTANGIBLE PLANT | 3,582 | 3,582 | 3,582 | 3,582 | 3,582 | 3,582 | 3,582 | 3,582 | 3,582 | 3,582 | 3,582 | 3,582 | 3,582 | 0 | 3,582 |
| 42 | COLLECTION PLANT | 54,982 | 54,982 | 54,982 | 54,982 | 54,982 | 54,982 | 54,982 | 54,982 | 54,982 | 54,982 | 54,982 | 54,982 | 54,982 | 0 | 54,982 |
| 43 | SYSTEM PUMPING PLANT | 67,392 | 67,392 | 67,392 | 67,392 | 67,392 | 67,392 | 67,392 | 67,392 | 67,392 | 67,392 | 67,392 | 67,392 | 67,392 | 0 | 67,392 |
| 44 | TREATMENT AND DISPOSAL PLANT | 268,382 | 268,382 | 268,382 | 268,382 | 268,382 | 268,382 | 268,382 | 268,382 | 268,382 | 268,382 | 268,382 | 268,382 | 268,382 | 0 | 268,382 |
| 45 | GENERAL PLANT | 22,924 | 23,796 | 23,863 | 24,043 | 24,079 | 24,115 | 24,310 | 24,346 | 24,382 | 24,562 | 24,735 | 24,924 | 25,104 | 2,181 | 24,245 |
| 46 | TOTAL PLANT IN SERVICE | 417,262 | 418,135 | 418,202 | 418,382 | 418,418 | 418,453 | 418,649 | 418,684 | 418,720 | 418,900 | 419,074 | 419,263 | 419,443 | 2,181 | 418,583 |
| 47 | LAND & LAND RIGHTS | 1,938 | 1,938 | 1,938 | 1,938 | 1,938 | 1,938 | 1,938 | 1,938 | 1,938 | 1,938 | 1,938 | 1,938 | 1,938 | 0 | 1,938 |
| 48 | TOTAL PIS LESS LAND | 415,324 | 416,196 | 416,264 | 416,443 | 416,479 | 416,515 | 416,710 | 416,746 | 416,782 | 416,962 | 417,136 | 417,325 | 417,505 | 2,181 | 416,645 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Martin / Fishermen's Haven
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 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 | 14 | 1 | 3 | 1 | 1 | (15) | 1 | 1 | 3 | 3 | 3 | 3 | 17 | 12 |
| 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 | 520 | 40 | 107 | 21 | 21 | 127 | 21 | 21 | 107 | 103 | 113 | 107 | 1,310 | 793 |
| 33 | 391.5 Transportation Equipment | 70 | 5 | 14 | 3 | 3 | 17 | 3 | 3 | 14 | 14 | 15 | 14 | 176 | 107 |
| 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 | 21 | 2 | 4 | 1 | 1 | 5 | 1 | 1 | 4 | 4 | 5 | 4 | 53 | 32 |
| 36 | 394.5 Laboratory Equipment | 16 | 1 | 3 | 1 | 1 | 4 | 1 | 1 | 3 | 3 | 4 | 3 | 42 | 25 |
| 37 | 395.5 Power Operated Equipment | 231 | 18 | 48 | 10 | 10 | 57 | 10 | 10 | 48 | 46 | 50 | 48 | 583 | 393 |
| 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 | 872 | 67 | 180 | 36 | 36 | 195 | 36 | 36 | 180 | 174 | 189 | 180 | 2,181 | 1,322 |
| 46 | TOTAL NET ADDITIONS | 872 | 67 | 180 | 36 | 36 | 195 | 36 | 36 | 180 | 174 | 189 | 180 | 2,181 | 1,322 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 872 | 67 | 180 | 36 | 36 | 195 | 36 | 36 | 180 | 174 | 189 | 180 | 2,181 | 1,322 |

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

Company: SSU / Martin / Fishermen's Haven
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 of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (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 | 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 | 14 | 1 | 3 | 1 | 1 | 3 | 1 | 1 | 3 | 3 | 3 | 3 | 35 | 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 | 520 | 40 | 107 | 21 | 21 | 127 | 21 | 21 | 107 | 103 | 113 | 107 | 1,310 | 793 |
| 33 | 391.5 Transportation Equipment | 70 | 5 | 14 | 3 | 3 | 17 | 3 | 3 | 14 | 14 | 15 | 14 | 176 | 107 |
| 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 | 21 | 2 | 4 | 1 | 1 | 5 | 1 | 1 | 4 | 4 | 5 | 4 | 53 | 32 |
| 36 | 394.5 Laboratory Equipment | 16 | 1 | 3 | 1 | 1 | 4 | 1 | 1 | 3 | 3 | 4 | 3 | 42 | 25 |
| 37 | 395.5 Power Operated Equipment | 231 | 18 | 48 | 10 | 10 | 57 | 10 | 10 | 48 | 48 | 50 | 48 | 583 | 353 |
| 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 | 872 | 67 | 180 | 36 | 36 | 214 | 36 | 36 | 180 | 174 | 189 | 180 | 2,199 | 1,331 |
| 46 | TOTAL GROSS ADDITIONS | 872 | 67 | 180 | 36 | 36 | 214 | 36 | 36 | 180 | 174 | 189 | 180 | 2,199 | 1,331 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 872 | 67 | 180 | 36 | 36 | 214 | 36 | 36 | 180 | 174 | 189 | 180 | 2,199 | 1,331 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Martin / Fisherman's Haven
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 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 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 10 |
| 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 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 10 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 10 |
| 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 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 10 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Martin / Fishermen's Haven
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 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 UTILITY 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 / Martin / Fisherman's Haven
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 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 | 3,530 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 52 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | 989 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 1,638 | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 1,365 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 29,421 | 0.00% | 0 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 7,671 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 13,854 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 3 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 41 | 0.00% | 0 |
| 15 | SYSTEM PUMPING PLANT | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 333 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | 6,877 | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 60,098 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 84 | 0.00% | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 538 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 23,271 | 20.00% | 4,654 |
| 24 | 380.4 Treatment & Disposal | 202,430 | 20.00% | 40,486 |
| 25 | 381.4 Plant Sewers | 11,527 | 20.00% | 2,305 |
| 26 | 382.4 Outfall Sewer Lines | 30,547 | 20.00% | 6,109 |
| 27 | 389.4 Other Plant & Misc. Equipment | 69 | 20.00% | 14 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 411 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 4,194 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 2,592 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 6,899 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 3,980 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 37 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,445 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 1,310 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 1,654 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 751 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 337 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 635 | 0.00% | 0 |
| 41 | INTANGIBLE PLANT | 3,582 | 0.00% | 0 |
| 42 | COLLECTION PLANT | 54,982 | 0.00% | 0 |
| 43 | SYSTEM PUMPING PLANT | 67,392 | 0.00% | 0 |
| 44 | TREATMENT AND DISPOSAL PLANT | 268,382 | 19.96% | 53,568 |
| 45 | GENERAL PLANT | 24,245 | 0.00% | 0 |
| 46 | TOTAL PLANT IN SERVICE | 418,583 | 12.80% | 53,568 |
| 47 | LAND & LAND RIGHTS | 1,938 | 0.00% | 0 |
| 48 | TOTAL PIS LESS LAND | 416,645 | 12.86% | 53,568 |

6/14/95 5:52 PM A06S7.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

**Company: SSU / Martin / Fisherman's Haven**
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 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 | 53,568 | 0 | 53,568 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | (10,885) | 0 | (10,885) | 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** | 42,683 | 0 | 42,683 | |



Note: May not cross foot due to rounding.

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

Company: SSU / Martin / Fisherman's Haven
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 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 - 1995
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Martin / Fisherman's Haven
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 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 |
| 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 | | 47,377 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 7,164 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 7,164 |
| 15 | 12/31/92 Balance | | 54,541 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 12,084 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | (1,584) |
| 21 | 1993 Net Additions | | 10,500 |
| 22 | 12/31/93 Balance | | 65,041 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 17,682 |
| 26 | 1994 Retirements | | 643 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 17,039 |
| 29 | 12/31/94 Balance | | 82,080 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (77) |
| 32 | 1995 Additions | | 20,713 |
| 33 | 1995 Retirements | | 239 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 20,474 |
| 36 | 12/31/95 Balance | | 102,477 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (465) |
| 39 | 1996 Additions | | 23,304 |
| 40 | 1996 Retirements | | 18 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 23,286 |
| 43 | 12/31/96 Balance | | 125,297 |

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

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Martin / Fisherman's Haven
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 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 | 575 | 88 | 663 | 0 | 663 | 619 | 0 | 619 |
| 4 | 389.1 Other Plant & Misc. Equipment | 40 | 3 | 43 | 0 | 43 | 42 | 0 | 42 |
| 5 | **COLLECTION PLANT** | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 2,485 | 51 | 2,536 | 0 | 2,536 | 2,511 | 0 | 2,511 |
| 8 | 360.2 Collection Sewers - Force | 15,140 | 45 | 15,185 | 0 | 15,185 | 15,162 | 0 | 15,162 |
| 9 | 361.2 Collection Sewers - Gravity | 4,918 | 653 | 5,571 | 0 | 5,571 | 5,245 | 0 | 5,245 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 1,507 | 202 | 1,709 | 0 | 1,709 | 1,608 | 0 | 1,608 |
| 12 | 364.2 Flow Measuring Devices | 5,596 | 2,771 | 8,367 | 0 | 8,367 | 6,981 | 0 | 6,981 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 17 | 2 | 19 | 0 | 19 | 18 | 0 | 18 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 70 | 10 | 80 | 0 | 80 | 75 | 0 | 75 |
| 18 | 370.3 Receiving Wells | 1,737 | 229 | 1,966 | 0 | 1,966 | 1,852 | 0 | 1,852 |
| 19 | 371.3 Pumping Equipment | 11,216 | 3,341 | 14,557 | 0 | 14,557 | 12,887 | 0 | 12,887 |
| 20 | 389.3 Other Plant & Misc. Equipment | 35 | 5 | 40 | 0 | 40 | 38 | 0 | 38 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 2,604 | 728 | 3,332 | 0 | 3,332 | 2,968 | 0 | 2,968 |
| 24 | 380.4 Treatment & Disposal - | 39,622 | 11,255 | 50,877 | 0 | 50,877 | 45,249 | 0 | 45,249 |
| 25 | 381.4 Plant Sewers | 2,815 | 330 | 3,145 | 0 | 3,145 | 2,980 | 0 | 2,980 |
| 26 | 382.4 Outfall Sewer Lines | 2,685 | 1,017 | 3,702 | 0 | 3,702 | 3,193 | 0 | 3,193 |
| 27 | 389.4 Other Plant & Misc. Equipment | 30 | 4 | 34 | 0 | 34 | 32 | 0 | 32 |
| 28 | **GENERAL PLANT** | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 945 | 87 | 1,032 | 0 | 1,032 | 988 | 0 | 988 |
| 31 | 390.5 Office Furniture & Equipment | 1,194 | 173 | 1,367 | 0 | 1,367 | 1,281 | 0 | 1,281 |
| 32 | 390.51 Computer Equipment | 2,804 | 1,150 | 3,954 | 0 | 3,954 | 3,379 | 0 | 3,379 |
| 33 | 391.5 Transportation Equipment | 2,861 | 663 | 3,524 | 0 | 3,524 | 3,193 | 0 | 3,193 |
| 34 | 392.5 Stores Equipment | 13 | 2 | 15 | 0 | 15 | 14 | 0 | 14 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 731 | 90 | 821 | 0 | 821 | 776 | 0 | 776 |
| 36 | 394.5 Laboratory Equipment | 190 | 87 | 277 | 0 | 277 | 234 | 0 | 234 |
| 37 | 395.5 Power Operated Equipment | 1,328 | 138 | 1,466 | 0 | 1,466 | 1,397 | 0 | 1,397 |
| 38 | 396.5 Communication Equipment | 351 | 75 | 426 | 0 | 426 | 389 | 0 | 389 |
| 39 | 397.5 Miscellaneous Equipment | 85 | 23 | 108 | 0 | 108 | 96 | 0 | 96 |
| 40 | 398.5 Other Tangible Plant | 417 | 64 | 481 | 0 | 481 | 450 | 0 | 450 |
| 41 | **INTANGIBLE PLANT** | 615 | 91 | 706 | 0 | 706 | 661 | 0 | 661 |
| 42 | **COLLECTION PLANT** | 29,663 | 3,724 | 33,387 | 0 | 33,387 | 31,525 | 0 | 31,525 |
| 43 | **SYSTEM PUMPING PLANT** | 13,058 | 3,585 | 16,643 | 0 | 16,643 | 14,852 | 0 | 14,852 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 47,756 | 13,334 | 61,090 | 0 | 61,090 | 54,422 | 0 | 54,422 |
| 45 | **GENERAL PLANT** | 10,920 | 2,552 | 13,471 | 0 | 13,471 | 12,197 | 0 | 12,197 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 102,012 | 23,286 | 125,297 | 0 | 125,297 | 113,657 | 0 | 113,657 |



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 / Martin / Fisherman's Haven
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 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 | 575 | 582 | 589 | 596 | 603 | 610 | 621 | 628 | 635 | 642 | 649 | 656 | 663 | 88 | 619 |
| 4 | 389.1 Other Plant & Misc. Equipment | 40 | 40 | 40 | 40 | 40 | 40 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 3 | 42 |
| 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 | 2,485 | 2,489 | 2,493 | 2,497 | 2,501 | 2,505 | 2,512 | 2,516 | 2,520 | 2,524 | 2,528 | 2,532 | 2,536 | 51 | 2,511 |
| 8 | 360.2 Collection Sewers - Force | 15,140 | 15,144 | 15,148 | 15,152 | 15,156 | 15,160 | 15,161 | 15,165 | 15,169 | 15,173 | 15,177 | 15,181 | 15,185 | 45 | 15,162 |
| 9 | 361.2 Collection Sewers - Gravity | 4,918 | 4,972 | 5,026 | 5,080 | 5,134 | 5,188 | 5,247 | 5,301 | 5,355 | 5,409 | 5,463 | 5,517 | 5,571 | 653 | 5,245 |
| 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 | 1,507 | 1,524 | 1,541 | 1,558 | 1,575 | 1,592 | 1,607 | 1,624 | 1,641 | 1,658 | 1,675 | 1,692 | 1,709 | 202 | 1,608 |
| 12 | 364.2 Flow Measuring Devices | 5,596 | 5,827 | 6,058 | 6,289 | 6,520 | 6,751 | 6,981 | 7,212 | 7,443 | 7,674 | 7,905 | 8,136 | 8,367 | 2,771 | 6,981 |
| 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 | 17 | 17 | 17 | 17 | 17 | 17 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 2 | 18 |
| 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 | 70 | 71 | 72 | 73 | 74 | 75 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 10 | 75 |
| 18 | 370.3 Receiving Wells | 1,737 | 1,756 | 1,775 | 1,794 | 1,813 | 1,832 | 1,852 | 1,871 | 1,890 | 1,909 | 1,928 | 1,947 | 1,966 | 229 | 1,852 |
| 19 | 371.3 Pumping Equipment | 11,218 | 11,494 | 11,772 | 12,050 | 12,328 | 12,606 | 12,889 | 13,167 | 13,445 | 13,723 | 14,001 | 14,279 | 14,557 | 3,341 | 12,887 |
| 20 | 389.3 Other Plant & Misc. Equipment | 35 | 35 | 35 | 35 | 35 | 35 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 5 | 38 |
| 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 | 2,604 | 2,665 | 2,726 | 2,787 | 2,848 | 2,909 | 2,968 | 3,027 | 3,088 | 3,149 | 3,210 | 3,271 | 3,332 | 728 | 2,968 |
| 24 | 380.4 Treatment & Disposal | 39,622 | 40,560 | 41,498 | 42,436 | 43,374 | 44,312 | 45,249 | 46,187 | 47,125 | 48,063 | 49,001 | 49,939 | 50,877 | 11,255 | 45,249 |
| 25 | 381.4 Plant Sewers | 2,815 | 2,843 | 2,871 | 2,899 | 2,927 | 2,955 | 2,977 | 3,005 | 3,033 | 3,061 | 3,089 | 3,117 | 3,145 | 330 | 2,980 |
| 26 | 382.4 Outfall Sewer Lines | 2,685 | 2,770 | 2,855 | 2,940 | 3,025 | 3,110 | 3,192 | 3,277 | 3,362 | 3,447 | 3,532 | 3,617 | 3,702 | 1,017 | 3,193 |
| 27 | 389.4 Other Plant & Misc. Equipment | 30 | 30 | 30 | 30 | 30 | 30 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 4 | 32 |
| 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 | 945 | 954 | 963 | 972 | 981 | 990 | 978 | 987 | 996 | 1,005 | 1,014 | 1,023 | 1,032 | 87 | 988 |
| 31 | 390.5 Office Furniture & Equipment | 1,194 | 1,208 | 1,222 | 1,236 | 1,250 | 1,264 | 1,283 | 1,297 | 1,311 | 1,325 | 1,339 | 1,353 | 1,367 | 173 | 1,281 |
| 32 | 390.51 Computer Equipment | 2,804 | 2,900 | 2,996 | 3,092 | 3,188 | 3,284 | 3,378 | 3,474 | 3,570 | 3,666 | 3,762 | 3,858 | 3,954 | 1,150 | 3,379 |
| 33 | 391.5 Transportation Equipment | 2,861 | 2,916 | 2,971 | 3,026 | 3,081 | 3,136 | 3,194 | 3,249 | 3,304 | 3,359 | 3,414 | 3,469 | 3,524 | 663 | 3,193 |
| 34 | 392.5 Stores Equipment | 13 | 13 | 13 | 13 | 13 | 13 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 2 | 14 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 731 | 739 | 747 | 755 | 763 | 771 | 773 | 781 | 789 | 797 | 805 | 813 | 821 | 90 | 776 |
| 36 | 394.5 Laboratory Equipment | 190 | 197 | 204 | 211 | 218 | 225 | 235 | 242 | 249 | 256 | 263 | 270 | 277 | 87 | 234 |
| 37 | 395.5 Power Operated Equipment | 1,328 | 1,340 | 1,352 | 1,364 | 1,376 | 1,388 | 1,394 | 1,406 | 1,418 | 1,430 | 1,442 | 1,454 | 1,466 | 138 | 1,397 |
| 38 | 396.5 Communication Equipment | 351 | 357 | 363 | 369 | 375 | 381 | 390 | 396 | 402 | 408 | 414 | 420 | 426 | 75 | 389 |
| 39 | 397.5 Miscellaneous Equipment | 85 | 87 | 89 | 91 | 93 | 95 | 96 | 98 | 100 | 102 | 104 | 106 | 108 | 23 | 96 |
| 40 | 398.5 Other Tangible Plant | 417 | 422 | 427 | 432 | 437 | 442 | 451 | 456 | 461 | 466 | 471 | 476 | 481 | 64 | 450 |
| 41 | INTANGIBLE PLANT | 615 | 622 | 629 | 638 | 643 | 650 | 664 | 671 | 678 | 685 | 692 | 699 | 706 | 91 | 681 |
| 42 | COLLECTION PLANT | 29,663 | 29,973 | 30,283 | 30,593 | 30,903 | 31,213 | 31,527 | 31,837 | 32,147 | 32,457 | 32,767 | 33,077 | 33,387 | 3,724 | 31,525 |
| 43 | SYSTEM PUMPING PLANT | 13,058 | 13,356 | 13,654 | 13,952 | 14,250 | 14,548 | 14,855 | 15,153 | 15,451 | 15,749 | 16,047 | 16,345 | 16,643 | 3,585 | 14,852 |
| 44 | TREATMENT AND DISPOSAL PLANT | 47,756 | 48,868 | 49,980 | 51,092 | 52,204 | 53,316 | 54,418 | 55,530 | 56,642 | 57,754 | 58,866 | 59,978 | 61,090 | 13,334 | 54,422 |
| 45 | GENERAL PLANT | 10,920 | 11,134 | 11,348 | 11,562 | 11,776 | 11,990 | 12,187 | 12,401 | 12,615 | 12,829 | 13,043 | 13,257 | 13,471 | 2,552 | 12,197 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 102,012 | 103,953 | 105,894 | 107,835 | 109,776 | 111,717 | 113,651 | 115,592 | 117,533 | 119,474 | 121,415 | 123,356 | 125,297 | 23,286 | 113,657 |

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

Company: SSU / Martin / Fishermen's Haven
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 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 | 7 | 7 | 7 | 7 | 7 | 11 | 7 | 7 | 7 | 7 | 7 | 7 | 88 | 44 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 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 | 4 | 4 | 4 | 4 | 4 | 7 | 4 | 4 | 4 | 4 | 4 | 4 | 51 | 26 |
| 8 | 360.2 Collection Sewers - Force | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 45 | 22 |
| 9 | 361.2 Collection Sewers - Gravity | 54 | 54 | 54 | 54 | 54 | 59 | 54 | 54 | 54 | 54 | 54 | 54 | 653 | 327 |
| 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 | 17 | 17 | 17 | 17 | 17 | 15 | 17 | 17 | 17 | 17 | 17 | 17 | 202 | 101 |
| 12 | 364.2 Flow Measuring Devices | 231 | 231 | 231 | 231 | 231 | 230 | 231 | 231 | 231 | 231 | 231 | 231 | 2,771 | 1,385 |
| 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 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 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 | 1 | 1 | 1 | 1 | 1 | (1) | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 5 |
| 18 | 370.3 Receiving Wells | 19 | 19 | 19 | 19 | 19 | 20 | 19 | 19 | 19 | 19 | 19 | 19 | 229 | 115 |
| 19 | 371.3 Pumping Equipment | 278 | 278 | 278 | 278 | 278 | 283 | 278 | 278 | 278 | 278 | 278 | 278 | 3,341 | 1,671 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 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 | 61 | 61 | 61 | 61 | 61 | 57 | 61 | 61 | 61 | 61 | 61 | 61 | 728 | 364 |
| 24 | 380.4 Treatment & Disposal | 938 | 938 | 938 | 938 | 938 | 937 | 938 | 938 | 938 | 938 | 938 | 938 | 11,255 | 5,627 |
| 25 | 381.4 Plant Sewers | 28 | 28 | 28 | 28 | 28 | 22 | 28 | 28 | 28 | 28 | 28 | 28 | 330 | 165 |
| 26 | 382.4 Outfall Sewer Lines | 85 | 85 | 85 | 85 | 85 | 82 | 85 | 85 | 85 | 85 | 85 | 85 | 1,017 | 508 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 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 | 9 | 9 | 9 | 9 | 9 | (12) | 9 | 9 | 9 | 9 | 9 | 9 | 87 | 43 |
| 31 | 390.5 Office Furniture & Equipment | 14 | 14 | 14 | 14 | 14 | 19 | 14 | 14 | 14 | 14 | 14 | 14 | 173 | 87 |
| 32 | 390.51 Computer Equipment | 96 | 96 | 96 | 96 | 96 | 94 | 96 | 96 | 96 | 96 | 96 | 96 | 1,150 | 575 |
| 33 | 391.5 Transportation Equipment | 55 | 55 | 55 | 55 | 55 | 58 | 55 | 55 | 55 | 55 | 55 | 55 | 663 | 332 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 8 | 8 | 8 | 8 | 8 | 2 | 8 | 8 | 8 | 8 | 8 | 8 | 90 | 45 |
| 36 | 394.5 Laboratory Equipment | 7 | 7 | 7 | 7 | 7 | 10 | 7 | 7 | 7 | 7 | 7 | 7 | 87 | 44 |
| 37 | 395.5 Power Operated Equipment | 12 | 12 | 12 | 12 | 12 | 6 | 12 | 12 | 12 | 12 | 12 | 12 | 138 | 69 |
| 38 | 396.5 Communication Equipment | 6 | 6 | 6 | 6 | 6 | 9 | 6 | 6 | 6 | 6 | 6 | 6 | 75 | 38 |
| 39 | 397.5 Miscellaneous Equipment | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 23 | 11 |
| 40 | 398.5 Other Tangible Plant | 5 | 5 | 5 | 5 | 5 | 9 | 5 | 5 | 5 | 5 | 5 | 5 | 64 | 32 |
| 41 | INTANGIBLE PLANT | 7 | 7 | 7 | 7 | 7 | 14 | 7 | 7 | 7 | 7 | 7 | 7 | 91 | 46 |
| 42 | COLLECTION PLANT | 310 | 310 | 310 | 310 | 310 | 314 | 310 | 310 | 310 | 310 | 310 | 310 | 3,724 | 1,862 |
| 43 | SYSTEM PUMPING PLANT | 298 | 298 | 298 | 298 | 298 | 307 | 298 | 298 | 298 | 298 | 298 | 298 | 3,585 | 1,794 |
| 44 | TREATMENT AND DISPOSAL PLANT | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,102 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 13,334 | 6,668 |
| 45 | GENERAL PLANT | 214 | 214 | 214 | 214 | 214 | 198 | 214 | 214 | 214 | 214 | 214 | 214 | 2,552 | 1,277 |
| 46 | TOTAL NET ADDITIONS | 1,941 | 1,941 | 1,941 | 1,941 | 1,941 | 1,935 | 1,941 | 1,941 | 1,941 | 1,941 | 1,941 | 1,941 | 23,286 | 11,845 |

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

Company: SSU / Martin / Fishermen's Haven
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 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 | 7 | 7 | 7 | 7 | 7 | 11 | 7 | 7 | 7 | 7 | 7 | 7 | 88 | 44 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 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 | 4 | 4 | 4 | 4 | 4 | 7 | 4 | 4 | 4 | 4 | 4 | 4 | 51 | 26 |
| 8 | 360.2 Collection Sewers - Force | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 45 | 22 |
| 9 | 361.2 Collection Sewers - Gravity | 54 | 54 | 54 | 54 | 54 | 59 | 54 | 54 | 54 | 54 | 54 | 54 | 653 | 327 |
| 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 | 17 | 17 | 17 | 17 | 17 | 15 | 17 | 17 | 17 | 17 | 17 | 17 | 202 | 101 |
| 12 | 364.2 Flow Measuring Devices | 231 | 231 | 231 | 231 | 231 | 230 | 231 | 231 | 231 | 231 | 231 | 231 | 2,771 | 1,385 |
| 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 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 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 | 1 | 1 | 1 | 1 | 1 | (1) | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 5 |
| 18 | 370.3 Receiving Wells | 19 | 19 | 19 | 19 | 19 | 20 | 19 | 19 | 19 | 19 | 19 | 19 | 229 | 115 |
| 19 | 371.3 Pumping Equipment | 278 | 278 | 278 | 278 | 278 | 283 | 278 | 278 | 278 | 278 | 278 | 278 | 3,341 | 1,671 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 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 | 61 | 61 | 61 | 61 | 61 | 57 | 61 | 61 | 61 | 61 | 61 | 61 | 728 | 364 |
| 24 | 380.4 Treatment & Disposal | 938 | 938 | 938 | 938 | 938 | 937 | 938 | 938 | 938 | 938 | 938 | 938 | 11,255 | 5,627 |
| 25 | 381.4 Plant Sewers | 28 | 28 | 28 | 28 | 28 | 22 | 28 | 28 | 28 | 28 | 28 | 28 | 330 | 165 |
| 26 | 382.4 Outfall Sewer Lines | 85 | 85 | 85 | 85 | 85 | 82 | 85 | 85 | 85 | 85 | 85 | 85 | 1,017 | 508 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 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 | 9 | 9 | 9 | 9 | 9 | 6 | 9 | 9 | 9 | 9 | 9 | 9 | 105 | 52 |
| 31 | 390.5 Office Furniture & Equipment | 14 | 14 | 14 | 14 | 14 | 19 | 14 | 14 | 14 | 14 | 14 | 14 | 173 | 87 |
| 32 | 390.51 Computer Equipment | 96 | 96 | 96 | 96 | 96 | 94 | 96 | 96 | 96 | 96 | 96 | 96 | 1,150 | 575 |
| 33 | 391.5 Transportation Equipment | 55 | 55 | 55 | 55 | 55 | 58 | 55 | 55 | 55 | 55 | 55 | 55 | 663 | 332 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 8 | 8 | 8 | 8 | 8 | 2 | 8 | 8 | 8 | 8 | 8 | 8 | 90 | 45 |
| 36 | 394.5 Laboratory Equipment | 7 | 7 | 7 | 7 | 7 | 10 | 7 | 7 | 7 | 7 | 7 | 7 | 87 | 44 |
| 37 | 395.5 Power Operated Equipment | 12 | 12 | 12 | 12 | 12 | 6 | 12 | 12 | 12 | 12 | 12 | 12 | 138 | 69 |
| 38 | 396.5 Communication Equipment | 6 | 6 | 6 | 6 | 6 | 9 | 6 | 6 | 6 | 6 | 6 | 6 | 75 | 38 |
| 39 | 397.5 Miscellaneous Equipment | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 23 | 11 |
| 40 | 398.5 Other Tangible Plant | 5 | 5 | 5 | 5 | 5 | 9 | 5 | 5 | 5 | 5 | 5 | 5 | 64 | 32 |
| 41 | INTANGIBLE PLANT | 7 | 7 | 7 | 7 | 7 | 14 | 7 | 7 | 7 | 7 | 7 | 7 | 91 | 46 |
| 42 | COLLECTION PLANT | 310 | 310 | 310 | 310 | 310 | 314 | 310 | 310 | 310 | 310 | 310 | 310 | 3,724 | 1,862 |
| 43 | SYSTEM PUMPING PLANT | 298 | 298 | 298 | 298 | 298 | 307 | 298 | 298 | 298 | 298 | 298 | 298 | 3,585 | 1,794 |
| 44 | TREATMENT AND DISPOSAL PLANT | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,102 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 13,334 | 6,666 |
| 45 | GENERAL PLANT | 214 | 214 | 214 | 214 | 214 | 216 | 214 | 214 | 214 | 214 | 214 | 214 | 2,570 | 1,288 |
| 46 | TOTAL GROSS ADDITIONS | 1,941 | 1,941 | 1,941 | 1,941 | 1,941 | 1,953 | 1,941 | 1,941 | 1,941 | 1,941 | 1,941 | 1,941 | 23,304 | 11,654 |

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

Company: SSU / Martin / Fishermen's Haven
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 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 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 10 |
| 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 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 10 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 10 |

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

Company: SSU / Martin / Fisherman's Haven
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 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 | 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 |





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 / Martin / Fisherman's Haven
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 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 | 619 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 42 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 2,511 | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 15,162 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 5,245 | 0.00% | 0 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 1,608 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 6,981 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 18 | 0.00% | 0 |
| 15 | SYSTEM PUMPING PLANT | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 75 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | 1,852 | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 12,887 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 38 | 0.00% | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 2,968 | 20.00% | 594 |
| 24 | 380.4 Treatment & Disposal | 45,249 | 20.00% | 9,050 |
| 25 | 381.4 Plant Sewers | 2,980 | 20.00% | 596 |
| 26 | 382.4 Outfall Sewer Lines | 3,193 | 20.00% | 639 |
| 27 | 389.4 Other Plant & Misc. Equipment | 32 | 20.00% | 6 |
| 28 | GENERAL PLANT | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 988 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 1,281 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 3,379 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 3,193 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 14 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 776 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 234 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 1,397 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 389 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 96 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 450 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 661 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 31,525 | 0.00% | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 14,852 | 0.00% | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 54,422 | 20.00% | 10,885 |
| 45 | **GENERAL PLANT** | 12,197 | 0.00% | 0 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 113,657 | 9.58% | 10,885 |

6/14/95 6:58 PM A10S7.XLS

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 / Martin / Fisherman's Haven
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 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. | Description | (1) | (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 / Martin / Fisherman's Haven
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 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. | Description | (1) | (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 |
| 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 | | 45,740 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 0 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 0 |
| 15 | 12/31/92 Balance | | 45,740 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 0 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | | 0 |
| 21 | 1993 Net Additions | | 0 |
| 22 | 12/31/93 Balance | | 45,740 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 0 |
| 26 | 1994 Retirements | | 0 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 0 |
| 29 | 12/31/94 Balance | | 45,740 |
| 30 | | | |
| 31 | | | |
| 32 | 1995 Additions | | 0 |
| 33 | 1995 Retirements | | 0 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 0 |
| 36 | 12/31/95 Balance | | 45,740 |
| 37 | | | |
| 38 | | | |
| 39 | 1996 Additions | | 0 |
| 40 | 1996 Retirements | | 0 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 0 |
| 43 | 12/31/96 Balance | | 45,740 |

(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 / Martin / Fisherman's Haven**
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 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 | 45,740 | 0 | 45,740 | 0 | 45,740 | 45,740 | 0 | 45,740 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 45,740 | 0 | 45,740 | 0 | 45,740 | 45,740 | 0 | 45,740 | 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 / Martin / Fisherman's Haven
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 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 0 | 45,740 |
| 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 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 45,740 | 0 | 45,740 |

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

Company: SSU / Martin / Fisherman's Haven
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 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 / Martin / Fisherman's Haven
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 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 / Martin / Fisherman's Haven
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 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 |

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

Company: SSU / Martin / Fisherman's Haven
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 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 / Martin / Fisherman's Haven
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 annual balance of accumulated amortization of CIAC, 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-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 / Martin / Fisherman's Haven
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 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 |
| 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 | 21,063 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 1,436 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 1,436 |
| 15 | 12/31/92 Balance | 22,499 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 1,802 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 1,802 |
| 22 | 12/31/93 Balance | 24,301 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 1,985 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 1,985 |
| 29 | 12/31/94 Balance | 26,286 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 1,985 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 1,985 |
| 36 | 12/31/95 Balance | 28,271 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 1,985 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 1,985 |
| 43 | 12/31/96 Balance | 30,256 |

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

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

Company: SSU / Martin / Fisherman's Haven
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 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 | 28,271 | 1,985 | 30,256 | 0 | 30,256 | 29,264 | 0 | 29,264 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 28,271 | 1,985 | 30,256 | 0 | 30,256 | 29,264 | 0 | 29,264 | 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 / Martin / Fisherman's Haven
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 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 | 28,271 | 28,436 | 28,601 | 28,766 | 28,931 | 29,096 | 29,266 | 29,431 | 29,596 | 29,761 | 29,926 | 30,091 | 30,256 | 1,985 | 29,264 |
| 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 | 28,271 | 28,436 | 28,601 | 28,766 | 28,931 | 29,096 | 29,266 | 29,431 | 29,596 | 29,761 | 29,926 | 30,091 | 30,256 | 1,985 | 29,264 |





Note: May not cross foot due to rounding.

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

Company: SSU / Martin / Fisherman's Haven
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 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 8
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 | 165 | 165 | 165 | 165 | 165 | 170 | 165 | 165 | 165 | 165 | 165 | 165 | 1,985 | 993 |
| 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 | 165 | 165 | 165 | 165 | 165 | 170 | 165 | 165 | 165 | 165 | 165 | 165 | 1,985 | 993 |





Note: May not cross foot due to rounding.

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

Company: SSU / Martin / Fisherman's Haven
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 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 | 165 | 165 | 165 | 165 | 165 | 170 | 165 | 165 | 165 | 165 | 165 | 165 | 1,985 | 993 |
| 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 | 165 | 165 | 165 | 165 | 165 | 170 | 165 | 165 | 165 | 165 | 165 | 165 | 1,985 | 993 |





Note: May not [illegible] due to rounding.

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

Company: SSU / Martin / Fisherman's Haven
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 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 |

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Note: May not cross foot due to rounding.

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

Company: SSU / Martin / Fisherman's Haven
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 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 | | | | | |



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 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 | 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 | 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 / Martin / Fisherman's Haven**
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 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.

**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 | 19.96% |
| 34 | Non-used and Useful Amount | 0 |



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 | 4,394,686 | 4,516,283 | 4,551,688 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,458,554 | 4,638,059 | 4,618,754 | 4,483,388 |
| 7 | 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 |
| 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 | 568,887 | 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 | 167,968 | 184,968 | 189,968 | 201,968 | 208,968 | 229,968 | 178,968 | 197,968 | 211,968 | 223,968 | 241,968 | 245,968 | 167,968 | 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 | 2,332,978 | 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 | 2,087,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,781 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | TOTAL ASSETS | 15,864,181 | 16,303,280 | 16,292,868 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,728 | 16,064,714 | 15,963,747 | 16,102,648 | 15,894,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,589 | 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 | 596,781 |
| 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 | 10,175,994 | 9,632,817 | 10,468,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | ASSETS - LIABILITIES | 7,836,657 | 7,485,389 | 7,801,358 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,570,486 | 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 | 335,186,498 | 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 | 382,358,286 | 333,672,216 |
| 3 | Construction In Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,128,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,842 | 8,810,298 | 7,027,998 |
| 6 | | | | | | | | | | | | | | | |
| 7 | GROSS UTILITY PLANT | 341,911,668 | 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 | 391,168,584 | 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) | (99,069,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (98,845,493) |
| 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 | 1,383,198 |
| 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 | 7,658,940 | 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 | 4,836,059 | 4,618,754 | 4,463,396 |
| 34 | Other Accounts Receivable | 391,585 | 391,645 | 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) | (399,855) | (391,574) | (407,346) | (405,828) | (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 | 223,968 | 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 | 2,057,805 | 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 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 |
| 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 | 4,848,109 | 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 | 31,678,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,808 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,095 | 328,681,759 | 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 |

824



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 | 8,468,458 | 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 | 13,180,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,296,863 | 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 | 98,794,268 | 98,763,177 | 98,731,923 | 98,700,506 | 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 | 2,078,761 | 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 | 7,922,574 | 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 | 1,902,902 | 1,714,530 | 1,781,158 | 1,829,796 | 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

| 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) | (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 | 114,038,959 | 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 | 341,101,997 | 340,921,505 | 338,725,565 | 341,050,418 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not [illegible] due to rounding.

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

Company: SSU / Martin / Fisherman's Haven
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 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 | 0 | |
| 1 | Dated 3/22/93 | 0 | | Dated 3/22/93 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 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 - % | 12.80% | 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 - % | 9.58% | A-10 (S) | |
| 19 | AVERAGE NON-USED & USEFUL AMOUNT | 0 | | |
| 20 | NET NON-USED AND USEFUL AMOUNT | 0 | | A-7 (S) |

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Note: May not cross foot due to rounding.

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

Company: SSU / Martin / Fisherman's Haven
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 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 cross foot due to rounding.

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

Company: SSU / Martin / Fisherman's Haven
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 | 46,624 | 0 | 46,624 | 16,551 | 63,175 | 35.50% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 46,624 | 0 | 46,624 | 16,551 | 63,175 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 48,178 | 1,746 | 49,924 | 0 | 49,924 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 18,652 | 0 | 18,652 | 0 | 18,652 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 10,179 | (749) | 9,430 | 745 (A) | 10,175 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (17,413) | (1,194) | (18,607) | 6,097 (B) | (12,510) | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 59,596 | (197) | 59,399 | 6,842 | 66,241 | | |
| 12 | **NET OPERATING INCOME** | (12,972) | 197 | (12,775) | 9,709 | (3,066) | | |
| 13 | **RATE BASE** | 242,941 | 0 | 242,941 | | 242,941 | | A-2(S) |
| 14 | **RATE OF RETURN** | (5.34%) | | (5.26%) | | (1.26%) | | 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 / Martin / Fisherman's Haven
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 | 46,624 | 0 | 46,624 | 64,505 | 111,129 | 138.35% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 46,624 | 0 | 46,624 | 64,505 | 111,129 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 48,178 | 1,746 | 49,924 | 0 | 49,924 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 18,652 | 0 | 18,652 | 0 | 18,652 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 10,179 | (749) | 9,430 | 2,903 (A) | 12,333 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (17,413) | (1,194) | (18,607) | 23,763 (B) | 5,156 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 59,596 | (197) | 59,399 | 26,666 | 86,065 | | |
| 12 | **NET OPERATING INCOME** | (12,972) | 197 | (12,775) | 37,839 | 25,064 | | |
| 13 | **RATE BASE** | 242,941 | 0 | 242,941 | | 242,941 | | A-2(S) |
| 14 | **RATE OF RETURN** | (5.34%) | | (5.26%) | | 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 / Martin / Fisherman's Haven
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% | (16.64%) | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | (1.26%) | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 242,941 | 242,941 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 25,064 | (3,066) | | |
| 7 | Adjusted Income Under Present Rates | (12,775) | (12,775) | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 37,839 | 9,709 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 61,602 | 15,806 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 64,505 | 16,551 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 61,602 | 15,806 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 23,763 | 6,097 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 2,903 | 745 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 37,839 | 9,709 | | 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 / Martin / Fisherman's Haven
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 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 | 408 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 285 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 127 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 926 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 1,746 | |
| 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. | 90 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (839) | |
| 43 | | | |
| 44 | | (749) | |
| 45 | F. INCOME TAXES: | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (1,194) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (1,194) | |
| 51 | TOTAL SEWER INCOME ADJUSTMENTS | | |
| 52 | | (197) | |
| 53 | | | |

6/20/95 4:28 PM B03S.XLS

Note: May not cross foot due to rounding.

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

**Company: SSU / Martin / Fisherman's Haven**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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 | 2,215 | 0 | 2,215 |
| 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 | 44,222 | 0 | 44,222 |
| 9 | 522.2 Measured - Commercial | 187 | 0 | 187 |
| 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 | 46,624 | 0 | 46,624 |
| 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** | 46,624 | 0 | 46,624 |
| 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** | 46,624 | 0 | 46,624 |



Note: May not cross foot due to rounding.

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

Company: SSU / Martin / Fisherman's Haven
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 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 | 19,427 | 1,125 | 20,552 | 14,051 | 670 | 14,721 | 1,483 | 153 | 1,637 | 3,893 | 302 | 4,195 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 4,855 | 50 | 4,905 | 3,511 | 0 | 3,511 | 371 | 21 | 391 | 973 | 29 | 1,002 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 4,282 | 0 | 4,282 | 4,282 | 0 | 4,282 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 4,282 | 9 | 4,291 | 4,212 | 0 | 4,212 | 5 | 0 | 5 | 65 | 9 | 74 |
| 7 | 716 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 1,601 | 0 | 1,601 | 1,601 | 0 | 1,601 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 6,920 | 46 | 6,966 | 6,662 | 0 | 6,662 | 79 | 8 | 87 | 178 | 38 | 217 |
| 10 | 731 Contractual Services - Eng. | 30 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 30 |
| 11 | 732 Contractual Services - Acct. | 159 | 0 | 159 | 0 | 0 | 0 | 0 | 0 | 0 | 159 | 0 | 159 |
| 12 | 733 Contractual Services - Legal | 96 | 0 | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 96 | 0 | 96 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 1,736 | 234 | 1,970 | 1,489 | 119 | 1,608 | 0 | 0 | 0 | 246 | 115 | 361 |
| 15 | 741 Rental of Real Building/Real Property | 142 | 22 | 164 | 0 | 0 | 0 | 0 | 0 | 0 | 142 | 22 | 164 |
| 16 | 742 Rental of Equipment | 6 | 4 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 4 | 10 |
| 17 | 750 Transportation Expense | 808 | 10 | 819 | 683 | 0 | 683 | 56 | 7 | 63 | 69 | 3 | 73 |
| 18 | 756 Insurance - Vehicle | 109 | 0 | 109 | 0 | 0 | 0 | 0 | 0 | 0 | 109 | 0 | 109 |
| 19 | 757 Insurance - General Liability | 223 | 46 | 270 | 0 | 0 | 0 | 0 | 0 | 0 | 223 | 46 | 270 |
| 20 | 758 Insurance - Workman's Comp | 332 | 2 | 334 | 240 | 0 | 240 | 25 | 1 | 27 | 67 | 1 | 67 |
| 21 | 759 Insurance - Other | 22 | 0 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 22 | 0 | 22 |
| 22 | 760 Advertising Expense | 24 | 22 | 46 | 0 | 0 | 0 | 0 | 0 | 0 | 24 | 22 | 46 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 656 | 0 | 656 | 0 | 0 | 0 | 0 | 0 | 0 | 656 | 0 | 656 |
| 24 | 767 Reg. Comm. Exp. - Other | 53 | 0 | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 53 | 0 | 53 |
| 25 | 770 Bad Debt Expense | 194 | 21 | 215 | 0 | 0 | 0 | 194 | 21 | 215 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 2,221 | 155 | 2,376 | 634 | 0 | 634 | 487 | 28 | 515 | 1,100 | 127 | 1,227 |
| 27 | TOTAL SEWER O & M EXPENSES | 48,178 | 1,746 | 49,924 | 37,367 | 789 | 38,155 | 2,700 | 240 | 2,939 | 8,112 | 718 | 8,829 |

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 / Martin / Fisherman's Haven
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 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) TOTAL O & M (.1 - .8) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.1-.8 Salaries & Wages - Employees | 1,611 | 1,451 | 1,683 | 1,618 | 1,646 | 1,603 | 1,659 | 1,644 | 1,606 | 1,655 | 1,606 | 1,648 | 19,427 | 1,125 | 20,552 |
| 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) | 403 | 362 | 421 | 404 | 411 | 401 | 414 | 411 | 401 | 414 | 401 | 412 | 4,855 | 50 | 4,905 |
| 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 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 4,282 | 0 | 4,282 |
| 6 | 715.1-.8 Purchased Power | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 4,282 | 9 | 4,291 |
| 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 | 395 | 0 | 106 | 194 | 106 | 0 | 395 | 0 | 106 | 194 | 106 | 0 | 1,601 | (0) | 1,601 |
| 9 | 720.1-.8 Materials & Supplies | 735 | 116 | 1,419 | 953 | 403 | 1,595 | 730 | 117 | 193 | 424 | 117 | 117 | 6,920 | 48 | 6,968 |
| 10 | 731.1-.8 Contractual Services - Eng. | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 30 | 0 | 30 |
| 11 | 732.1-.8 Contractual Services - Acct. | 13 | 13 | 14 | 14 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 159 | 0 | 159 |
| 12 | 733.1-.8 Contractual Services - Legal | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 96 | 0 | 96 |
| 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 | 139 | 127 | 132 | 129 | 129 | 128 | 308 | 128 | 129 | 129 | 129 | 129 | 1,736 | 234 | 1,970 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 12 | 11 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 142 | 22 | 164 |
| 16 | 742.1-.8 Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 6 | 4 | 10 |
| 17 | 750.1-.8 Transportation Expense | 69 | 66 | 68 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 808 | 10 | 819 |
| 18 | 756.1-.8 Insurance - Vehicle | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 109 | 0 | 109 |
| 19 | 757.1-.8 Insurance - General Liability | 18 | 18 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 18 | 19 | 223 | 48 | 270 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 28 | 25 | 29 | 28 | 28 | 27 | 28 | 28 | 27 | 28 | 27 | 28 | 332 | 2 | 334 |
| 21 | 759.1-.8 Insurance - Other | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 | 0 | 22 |
| 22 | 760.1-.8 Advertising Expense | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 | 22 | 46 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 54 | 52 | 56 | 56 | 55 | 55 | 55 | 55 | 54 | 56 | 54 | 54 | 656 | 0 | 656 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 | 0 | 53 |
| 25 | 770.1-.8 Bad Debt Expense | 16 | 15 | 16 | 16 | 16 | 16 | 17 | 16 | 16 | 17 | 16 | 16 | 194 | 21 | 215 |
| 26 | 775.1-.8 Miscellaneous Expenses | 193 | 174 | 196 | 186 | 184 | 182 | 188 | 183 | 182 | 187 | 183 | 185 | 2,221 | 155 | 2,376 |
| 27 | TOTAL SEWER O & M EXPENSES | 4,426 | 3,170 | 4,914 | 4,437 | 3,831 | 4,860 | 4,647 | 3,436 | 3,568 | 3,957 | 3,490 | 3,443 | 48,178 | 1,746 | 49,924 |

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.





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 / Martin / Fisherman's Haven
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 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-.6 Salaries & Wages - Employees | 1,157 | 1,030 | 1,224 | 1,159 | 1,193 | 1,156 | 1,205 | 1,191 | 1,160 | 1,198 | 1,165 | 1,200 | 14,051 | 670 | 14,721 |
| 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) | 292 | 257 | 306 | 290 | 298 | 289 | 301 | 298 | 290 | 299 | 291 | 300 | 3,511 | 0 | 3,511 |
| 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 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 4,282 | 0 | 4,282 |
| 6 | 715.1-.6 Purchased Power | 351 | 351 | 351 | 351 | 351 | 351 | 351 | 351 | 351 | 351 | 351 | 351 | 4,212 | 0 | 4,212 |
| 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 | 395 | 0 | 106 | 194 | 106 | 0 | 395 | 0 | 106 | 194 | 106 | 0 | 1,601 | (0) | 1,601 |
| 9 | 720.1-.6 Materials & Supplies | 714 | 96 | 1,397 | 932 | 381 | 1,574 | 708 | 95 | 172 | 402 | 96 | 96 | 6,662 | 0 | 6,662 |
| 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 | 119 | 108 | 111 | 108 | 108 | 108 | 287 | 108 | 108 | 108 | 109 | 108 | 1,489 | 119 | 1,608 |
| 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 | 58 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 683 | 0 | 683 |
| 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) | 20 | 18 | 21 | 20 | 20 | 20 | 21 | 20 | 20 | 20 | 20 | 21 | 240 | 0 | 240 |
| 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 | 62 | 50 | 61 | 51 | 50 | 50 | 54 | 49 | 51 | 52 | 53 | 52 | 634 | 0 | 634 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 3,534 | 2,324 | 3,991 | 3,517 | 2,921 | 3,961 | 3,736 | 2,526 | 2,672 | 3,038 | 2,604 | 2,542 | 37,367 | 789 | 38,155 |

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 / Martin / Fisherman's Haven
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 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. | 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 | 124 | 113 | 125 | 124 | 125 | 123 | 127 | 125 | 122 | 127 | 122 | 125 | 1,483 | 153 | 1,637 |
| 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) | 31 | 28 | 31 | 31 | 31 | 31 | 32 | 31 | 31 | 32 | 31 | 31 | 371 | 21 | 391 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 |
| 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 | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 6 | 7 | 7 | 7 | 79 | 8 | 87 |
| 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 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 56 | 7 | 63 |
| 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) | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | 1 | 27 |
| 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. Cpmm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.7 | Bad Debt Expense | 16 | 15 | 16 | 16 | 16 | 16 | 17 | 16 | 16 | 17 | 16 | 16 | 194 | 21 | 215 |
| 26 | 775.7 | Miscellaneous Expenses | 41 | 37 | 41 | 41 | 41 | 40 | 42 | 41 | 40 | 42 | 40 | 41 | 487 | 28 | 515 |
| 27 | | TOTAL SEWER ALLOCATED CUST ACCTS EXP. | 226 | 206 | 228 | 227 | 227 | 224 | 230 | 228 | 222 | 231 | 223 | 228 | 2,700 | 240 | 2,939 |

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 / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Avg. [ ] 13 Month Avg. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. 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 | 320 | 307 | 333 | 333 | 328 | 324 | 327 | 327 | 323 | 330 | 318 | 323 | 3,893 | 302 | 4,195 |
| 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) | 80 | 77 | 83 | 83 | 82 | 81 | 82 | 82 | 81 | 82 | 80 | 81 | 973 | 29 | 1,002 |
| 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 | 5 | 5 | 6 | 6 | 6 | 5 | 5 | 6 | 5 | 6 | 5 | 5 | 65 | 9 | 74 |
| 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 | 15 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 178 | 38 | 217 |
| 10 | 731.8 | Contractual Services - Eng. | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 30 | 0 | 30 |
| 11 | 732.8 | Contractual Services - Acct. | 13 | 13 | 14 | 14 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 159 | 0 | 159 |
| 12 | 733.8 | Contractual Services - Legal | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 96 | 0 | 96 |
| 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 | 20 | 19 | 21 | 21 | 21 | 20 | 21 | 21 | 20 | 21 | 20 | 20 | 246 | 115 | 361 |
| 15 | 741.8 | Rental of Real Building/Real Property | 12 | 11 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 142 | 22 | 164 |
| 16 | 742.8 | Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 6 | 4 | 10 |
| 17 | 750.8 | Transportation Expense | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 69 | 3 | 73 |
| 18 | 756.8 | Insurance - Vehicle | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 109 | 0 | 109 |
| 19 | 757.8 | Insurance - General Liability | 18 | 18 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 18 | 19 | 223 | 46 | 270 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 67 | 1 | 67 |
| 21 | 759.8 | Insurance - Other | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 | 0 | 22 |
| 22 | 760.8 | Advertising Expense | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 | 22 | 46 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 54 | 52 | 56 | 56 | 55 | 55 | 55 | 55 | 54 | 56 | 54 | 54 | 656 | 0 | 656 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 | 0 | 53 |
| 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 | 90 | 87 | 94 | 94 | 93 | 91 | 92 | 92 | 91 | 93 | 90 | 91 | 1,100 | 127 | 1,227 |
| 27 | TOTAL SEWER ALLOCATED A & G EXPENSES | | 667 | 640 | 695 | 693 | 683 | 675 | 681 | 682 | 673 | 688 | 663 | 673 | 8,112 | 718 | 8,829 |

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 / Martin / Fisherman's Haven
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 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 | 18,877 | 1,108 | (558) | 19,427 | 0 | 131 | 68 | 0 | 0 | 926 | 1,125 | 20,552 |
| 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) | 4,668 | 167 | 0 | 4,855 | 0 | 33 | 17 | 0 | 0 | 0 | 50 | 4,905 |
| 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 | 4,200 | 82 | 0 | 4,282 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,282 |
| 6 | 715.1-.8 | Purchased Power | 4,290 | 0 | (7) | 4,282 | 0 | 9 | 0 | 0 | 0 | 0 | 9 | 4,291 |
| 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 | 1,570 | 31 | 0 | 1,601 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,601 |
| 9 | 720.1-.8 | Materials & Supplies | 6,813 | 133 | (27) | 6,920 | 0 | 16 | 22 | 8 | 0 | 0 | 46 | 6,966 |
| 10 | 731.1-.8 | Contractual Services - Eng. | 32 | 1 | (3) | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 11 | 732.1-.8 | Contractual Services - Acct. | 172 | 3 | (16) | 159 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 159 |
| 12 | 733.1-.8 | Contractual Services - Legal | 103 | 2 | (10) | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 96 |
| 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 | 1,728 | 34 | (26) | 1,736 | 0 | 41 | 74 | 119 | 0 | 0 | 234 | 1,970 |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 153 | 3 | (15) | 142 | 0 | 22 | 0 | 0 | 0 | 0 | 22 | 164 |
| 16 | 742.1-.8 | Rental of Equipment | 7 | 0 | (1) | 6 | 0 | 3 | 1 | 0 | 0 | 0 | 4 | 10 |
| 17 | 750.1-.8 | Transportation Expense | 806 | 16 | (13) | 808 | 0 | 10 | 0 | 0 | 0 | 0 | 10 | 819 |
| 18 | 756.1-.8 | Insurance - Vehicle | 118 | 2 | (11) | 109 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 109 |
| 19 | 757.1-.8 | Insurance - General Liability | 242 | 5 | (23) | 223 | 0 | 46 | 0 | 0 | 0 | 0 | 46 | 270 |
| 20 | 758.1-.8 | Insurance - Workman's Comp (2) | 338 | (6) | 0 | 332 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 334 |
| 21 | 759.1-.8 | Insurance - Other | 24 | 0 | (2) | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 |
| 22 | 760.1-.8 | Advertising Expense | 26 | 1 | (3) | 24 | 0 | 0 | 22 | 0 | 0 | 0 | 22 | 46 |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 434 | 0 | 222 | 656 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 656 |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 59 | 0 | (6) | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 53 |
| 25 | 770.1-.8 | Bad Debt Expense | 210 | 4 | (20) | 194 | 0 | 21 | 0 | 0 | 0 | 0 | 21 | 215 |
| 26 | 775.1-.8 | Miscellaneous Expenses | 2,340 | 46 | (165) | 2,221 | 0 | 73 | 82 | 0 | 0 | 0 | 155 | 2,376 |
| 27 | TOTAL SEWER O & M EXPENSES | | 47,230 | 1,631 | (683) | 48,178 | 0 | 408 | 285 | 127 | 0 | 926 | 1,746 | 49,924 |

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, 666/756 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 / Martin / Fisherman's Haven
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 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. | 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 | 13,272 | 779 | 0 | 14,051 | 0 | 0 | 0 | 0 | 0 | 670 | 670 | 14,721 |
| 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) | 3,296 | 215 | 0 | 3,511 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,511 |
| 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 | 4,200 | 82 | 0 | 4,282 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,282 |
| 6 | 715.1-.6 | Purchased Power | 4,212 | 0 | 0 | 4,212 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,212 |
| 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 | 1,570 | 31 | 0 | 1,601 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,601 |
| 9 | 720.1-.6 | Materials & Supplies | 6,535 | 127 | (0) | 6,662 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,662 |
| 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 | 1,461 | 28 | 0 | 1,489 | 0 | 0 | 0 | 119 | 0 | 0 | 119 | 1,608 |
| 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 | 670 | 13 | 0 | 683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 683 |
| 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) | 237 | 3 | 0 | 240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 240 |
| 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 | 622 | 12 | 0 | 634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 634 |
| 27 | | TOTAL SEWER DIRECT O & M EXPENSES | 36,076 | 1,291 | 0 | 37,367 | 0 | 0 | 0 | 119 | 0 | 670 | 789 | 38,155 |

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 / Martin / Fisherman's Haven
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 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 | 1,546 | 91 | (154) | 1,483 | 0 | 83 | 0 | 0 | 0 | 71 | 153 | 1,637 |
| 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) | 384 | (13) | 0 | 371 | 0 | 21 | 0 | 0 | 0 | 0 | 21 | 391 |
| 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 | 5 | 0 | (1) | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 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 | 85 | 2 | (8) | 79 | 0 | 8 | 0 | 0 | 0 | 0 | 8 | 87 |
| 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 | 60 | 1 | (6) | 56 | 0 | 7 | 0 | 0 | 0 | 0 | 7 | 63 |
| 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) | 26 | (2) | 0 | 25 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 27 |
| 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 | 210 | 4 | (20) | 194 | 0 | 21 | 0 | 0 | 0 | 0 | 21 | 215 |
| 26 | 775.7 | Miscellaneous Expenses | 527 | 10 | (51) | 487 | 0 | 28 | 0 | 0 | 0 | 0 | 28 | 515 |
| 27 | TOTAL SEWER O & M EXPENSES | | 2,846 | 92 | (239) | 2,700 | 0 | 169 | 0 | 0 | 0 | 71 | 240 | 2,939 |

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.
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 / Martin / Fisherman's Haven
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 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 | 4,059 | 238 | (404) | 3,893 | 0 | 48 | 68 | 0 | 0 | 186 | 302 | 4,195 |
| 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) | 1,008 | (35) | 0 | 973 | 0 | 12 | 17 | 0 | 0 | 0 | 29 | 1,002 |
| 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 | 72 | 0 | (7) | 65 | 0 | 9 | 0 | 0 | 0 | 0 | 9 | 74 |
| 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 | 193 | 4 | (19) | 178 | 0 | 8 | 22 | 8 | 0 | 0 | 38 | 217 |
| 10 | 731.8 | Contractual Services - Eng. | 32 | 1 | (3) | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 11 | 732.8 | Contractual Services - Acct. | 172 | 3 | (16) | 159 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 159 |
| 12 | 733.8 | Contractual Services - Legal | 103 | 2 | (10) | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 96 |
| 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 | 267 | 5 | (26) | 246 | 0 | 41 | 74 | 0 | 0 | 0 | 115 | 361 |
| 15 | 741.8 | Rental of Real Building/Real Property | 153 | 3 | (15) | 142 | 0 | 22 | 0 | 0 | 0 | 0 | 22 | 164 |
| 16 | 742.8 | Rental of Equipment | 7 | 0 | (1) | 6 | 0 | 3 | 1 | 0 | 0 | 0 | 4 | 10 |
| 17 | 750.8 | Transportation Expense | 75 | 1 | (7) | 69 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 73 |
| 18 | 756.8 | Insurance - Vehicle | 118 | 2 | (11) | 109 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 109 |
| 19 | 757.8 | Insurance - General Liability | 242 | 5 | (23) | 223 | 0 | 46 | 0 | 0 | 0 | 0 | 46 | 270 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 73 | (6) | 0 | 67 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 67 |
| 21 | 759.8 | Insurance - Other | 24 | 0 | (2) | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 |
| 22 | 760.8 | Advertising Expense | 26 | 1 | (3) | 24 | 0 | 0 | 22 | 0 | 0 | 0 | 22 | 46 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 434 | 0 | 222 | 656 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 656 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 59 | 0 | (6) | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 53 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 1,191 | 23 | (114) | 1,100 | 0 | 45 | 82 | 0 | 0 | 0 | 127 | 1,227 |
| 27 | | TOTAL SEWER O & M EXPENSES | 8,308 | 248 | (444) | 8,112 | 0 | 239 | 285 | 8 | 0 | 186 | 718 | 8,829 |

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.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | % |
| 1 | 701.1-.8 | Salaries & Wages - Employees | 18,877 | 20,552 | 1,675 | 8.87% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 4,688 | 4,905 | 217 | 4.62% |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 4,200 | 4,282 | 82 | 1.95% |
| 6 | 715.1-.8 | Purchased Power | 4,290 | 4,291 | 2 | 0.04% |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 | Chemicals | 1,570 | 1,601 | 31 | 1.95% |
| 9 | 720.1-.8 | Materials & Supplies | 6,814 | 6,966 | 152 | 2.24% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 32 | 30 | (2) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 172 | 159 | (13) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 103 | 96 | (8) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 1,728 | 1,970 | 242 | 14.00% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 153 | 164 | 10 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 7 | 10 | 3 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 805 | 819 | 13 | 1.65% |
| 18 | 756.1-.8 | Insurance - Vehicle | 118 | 109 | (9) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 242 | 270 | 28 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 337 | 334 | (3) | (0.84%) |
| 21 | 759.1-.8 | Insurance - Other | 24 | 22 | (2) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 26 | 46 | 20 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 434 | 656 | 222 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 58 | 53 | (8) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 210 | 215 | 5 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 2,340 | 2,376 | 36 | 1.54% |
| 27 | TOTAL SEWER O & M EXPENSES | | 47,229 | 49,924 | 2,695 | 5.71% |
| 28 | TOTAL ( LESS ACCTS 766 & 767) | | 46,736 | 49,215 | 2,479 | 5.30% |

NOTE: See Volume II for variance explanations.

6/16/95 8:41 AM B08S1.XLS

Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-6(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | and Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | % |
| 1 | 701.1-.6 | Salaries & Wages - Employees | 13,272 | 14,721 | 1,449 | 10.91% |
| 2 | 703.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.6 | Employee Pensions & Benefits | 3,296 | 3,511 | 215 | 6.53% |
| 4 | 710.1-.6 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.6 | Sludge Removal | 4,200 | 4,282 | 82 | 1.95% |
| 6 | 715.1-.6 | Purchased Power | 4,212 | 4,212 | 0 | 0.00% |
| 7 | 716.1-.6 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.6 | Chemicals | 1,570 | 1,601 | 31 | 1.95% |
| 9 | 720.1-.6 | Materials & Supplies | 6,535 | 6,662 | 127 | 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 | 1,461 | 1,608 | 147 | 10.09% |
| 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 | 670 | 683 | 13 | 1.98% |
| 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 | 237 | 240 | 3 | 1.38% |
| 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 | 622 | 634 | 12 | 1.99% |
| 27 | TOTAL SEWER O & M EXPENSES | | 36,075 | 38,155 | 2,080 | 5.77% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 36,075 | 38,155 | 2,080 | 5.77% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-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 | 1,546 | 1,637 | 90 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 384 | 391 | 7 | 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 | 5 | 5 | (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 | 85 | 87 | 2 | 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 | 60 | 63 | 2 | 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 | 28 | 27 | (1) | (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 | 210 | 215 | 5 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 527 | 515 | (12) | (2.30%) |
| 27 | TOTAL SEWER O & M EXPENSES | | 2,846 | 2,939 | 93 | 3.28% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 2,846 | 2,939 | 93 | 3.28% |

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 4,059 | 4,195 | 136 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 1,008 | 1,002 | (6) | (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 | 72 | 74 | 2 | 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 | 193 | 217 | 24 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 32 | 30 | (2) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 172 | 159 | (13) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 103 | 96 | (8) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 267 | 361 | 95 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 153 | 164 | 10 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 7 | 10 | 3 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 75 | 73 | (2) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 118 | 109 | (9) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 242 | 270 | 28 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 73 | 67 | (5) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | 24 | 22 | (2) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 26 | 46 | 20 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 434 | 656 | 222 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 58 | 53 | (6) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 1,191 | 1,227 | 36 | 3.00% |
| 27 | TOTAL SEWER O & M EXPENSES | | 8,307 | 8,829 | 522 | 6.29% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 7,815 | 8,120 | 306 | 3.91% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## CONTRACTUAL SERVICES - 1996

Company: SSU / Martin / Fisherman's Haven
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 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 / Martin / Fisherman's Haven
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 [ ]

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 | | | | 45,280 | 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 | $3 | |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 123 | |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 780 | |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 77 | |
| 54 | | | 854,174 | 983 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 1,145 | |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 497 | |
| 58 | | | 1,427,241 | 1,642 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 2,625 | |
| 60 | Annual Amortization | | $570,354 | $656 | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 144 | |
| 64 | % of Total | | 100.000000% | 0.115060% | |

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

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Martin / Fisherman's Haven
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 [ ]

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 / Martin / Fisherman's Haven
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 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 / Martin / Fishermen's Haven
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 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 / Martin / Fisherman's Haven
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 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 | 3,530 | 40 | 2.50% | 88 | 0 | 88 | 0.00% | 0 | 88 |
| 4 | 389.1 Other Plant & Misc. Equipment | 52 | 18 | 5.56% | 3 | 0 | 3 | 0.00% | 0 | 3 |
| 5 | COLLECTION PLANT | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 989 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 1,638 | 32 | 3.13% | 51 | 0 | 51 | 0.00% | 0 | 51 |
| 8 | 360.2 Collection Sewers - Force | 1,365 | 30 | 3.33% | 45 | 0 | 45 | 0.00% | 0 | 45 |
| 9 | 361.2 Collection Sewers - Gravity | 29,421 | 45 | 2.22% | 653 | 0 | 653 | 0.00% | 0 | 653 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 7,671 | 38 | 2.63% | 202 | 0 | 202 | 0.00% | 0 | 202 |
| 12 | 364.2 Flow Measuring Devices | 13,854 | 5 | 20.00% | 2,771 | 0 | 2,771 | 0.00% | 0 | 2,771 |
| 13 | 365.2 Flow Measuring Installation | 3 | 38 | 2.63% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 41 | 18 | 5.56% | 2 | 0 | 2 | 0.00% | 0 | 2 |
| 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 | 333 | 32 | 3.13% | 10 | 0 | 10 | 0.00% | 0 | 10 |
| 18 | 370.3 Receiving Wells | 6,877 | 30 | 3.33% | 229 | 0 | 229 | 0.00% | 0 | 229 |
| 19 | 371.3 Pumping Equipment | 60,098 | 18 | 5.56% | 3,341 | 0 | 3,341 | 0.00% | 0 | 3,341 |
| 20 | 389.3 Other Plant & Misc. Equipment | 84 | 18 | 5.56% | 5 | 0 | 5 | 0.00% | 0 | 5 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 538 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 23,271 | 32 | 3.13% | 728 | 0 | 728 | 20.00% | 146 | 582 |
| 24 | 380.4 Treatment & Disposal | 202,430 | 18 | 5.56% | 11,255 | 0 | 11,255 | 20.00% | 2,251 | 9,004 |
| 25 | 381.4 Plant Sewers | 11,527 | 35 | 2.86% | 330 | 0 | 330 | 20.00% | 66 | 264 |
| 26 | 382.4 Outfall Sewer Lines | 30,547 | 30 | 3.33% | 1,017 | 0 | 1,017 | 20.00% | 203 | 814 |
| 27 | 389.4 Other Plant & Misc. Equipment | 69 | 18 | 5.56% | 4 | 0 | 4 | 20.00% | 1 | 3 |
| 28 | GENERAL PLANT | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 411 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 4,194 | 40 | 2.50% | 105 | 0 | 105 | 0.00% | 0 | 105 |
| 31 | 390.5 Office Furniture & Equipment | 2,592 | 15 | 6.67% | 173 | 0 | 173 | 0.00% | 0 | 173 |
| 32 | 390.51 Computer Equipment | 6,899 | 6 | 16.67% | 1,150 | 0 | 1,150 | 0.00% | 0 | 1,150 |
| 33 | 391.5 Transportation Equipment | 3,980 | 6 | 16.67% | 663 | 0 | 663 | 0.00% | 0 | 663 |
| 34 | 392.5 Stores Equipment | 37 | 18 | 5.56% | 2 | 0 | 2 | 0.00% | 0 | 2 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,445 | 16 | 6.25% | 90 | 0 | 90 | 0.00% | 0 | 90 |
| 36 | 394.5 Laboratory Equipment | 1,310 | 15 | 6.67% | 87 | 0 | 87 | 0.00% | 0 | 87 |
| 37 | 395.5 Power Operated Equipment | 1,654 | 12 | 8.33% | 138 | 0 | 138 | 0.00% | 0 | 138 |
| 38 | 396.5 Communication Equipment | 751 | 10 | 10.00% | 75 | 0 | 75 | 0.00% | 0 | 75 |
| 39 | 397.5 Miscellaneous Equipment | 337 | 15 | 6.67% | 23 | 0 | 23 | 0.00% | 0 | 23 |
| 40 | 398.5 Other Tangible Plant | 635 | 10 | 10.00% | 64 | 0 | 64 | 0.00% | 0 | 64 |
| 41 | INTANGIBLE PLANT | 3,582 | | 2.54% | 91 | 0 | 91 | 0.00% | 0 | 91 |
| 42 | COLLECTION PLANT | 54,982 | | 6.77% | 3,724 | 0 | 3,724 | 0.00% | 0 | 3,724 |
| 43 | SYSTEM PUMPING PLANT | 67,392 | | 5.32% | 3,585 | 0 | 3,585 | 0.00% | 0 | 3,585 |
| 44 | TREATMENT AND DISPOSAL PLANT | 268,382 | | 4.97% | 13,334 | 0 | 13,334 | 20.00% | 2,667 | 10,667 |
| 45 | GENERAL PLANT | 24,245 | | 10.60% | 2,570 | 0 | 2,570 | 0.00% | 0 | 2,570 |
| 46 | TOTAL DEPRECIATION EXPENSE | 418,583 | | 5.57% | 23,304 | 0 | 23,304 | 11.44% | 2,667 | 20,637 |
| 47 | LESS: *AMORTIZATION OF CIAC* | | | | (1,985) | 0 | (1,985) | | 0 | (1,985) |
| 48 | NET DEPRECIATION EXPENSE - SEWER | | | | 21,319 | 0 | 21,319 | | 2,667 | 18,652 |

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

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

Company: SSU / Martin / Fisherman's Haven
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 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

| | (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 | 5.72% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 2 | Line/Main Extension Fees | 45,740 | 4.34% | 1,985 | 0 | 1,985 | 0.00% | 0 | 1,985 |
| 3 | Contributed Lines | 0 | 4.34% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 4 | Contributed Property Other Than Lines | 0 | 5.30% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 5 | Service Installation Fees | 0 | 2.63% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 6 | **TOTAL SEWER CIAC AMORT. EXPENSE** | 45,740 | | 1,985 | 0 | 1,985 | | 0 | 1,985 |

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 / Martin / Fisherman's Haven
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 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 | 13,854 | 2,771 | 20.00% |
| 3 | 365.2 Flow Measuring Installation | 3 | 0 | 0.00% |
| 4 | 354.4 Structures & Improvements | 23,271 | 728 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 202,430 | 11,255 | 5.56% |
| 6 | 381.4 Plant Sewers | 11,527 | 330 | 2.86% |
| 7 | 382.4 Outfall Sewer Lines | 30,547 | 1,017 | 3.33% |
| 8 | 389.4 Other Plant & Misc. Equipment | 69 | 4 | 5.80% |
| 9 | **COMPOSITE RATE** | 281,702 | 16,105 | 5.72% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 1,638 | 51 | 3.11% |
| 12 | 360.2 Collection Sewers - Force | 1,365 | 45 | 3.30% |
| 13 | 361.2 Collection Sewers - Gravity | 29,421 | 653 | 2.22% |
| 14 | 362.2 Special Collecting | 0 | 0 | 0.00% |
| 15 | 389.2 Other Plant & Misc. Equipment | 41 | 2 | 4.88% |
| 16 | 354.3 Structures & Improvements | 333 | 10 | 3.00% |
| 17 | 370.3 Receiving Wells | 6,877 | 229 | 3.33% |
| 18 | 371.3 Pumping Equipment | 60,098 | 3,341 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 84 | 5 | 5.95% |
| 20 | **COMPOSITE RATE** | 99,857 | 4,336 | 4.34% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 7,671 | 202 | 2.63% |
| 23 | **COMPOSITE RATE** | 7,671 | 202 | 2.63% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 281,702 | 16,105 | 5.72% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 99,857 | 4,336 | 4.34% |
| 27 | Service Installation Fees (Line 23) | 7,671 | 202 | 2.63% |
| 28 | **COMPOSITE RATE** | 389,230 | 20,643 | 5.30% |

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 / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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%) | 2,098 | 0 | 2,098 | B-4(S) | |
| 2 | PAYROLL TAXES: (8.0%) | 1,554 | 90 | 1,644 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | TOTAL | 1,554 | 90 | 1,644 | | |
| 7 | REAL ESTATE & PERSONAL PROPERTY TAXES: | 6,527 | 0 | 6,527 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 6,527 | 0 | 6,527 | | |
| 10 | Non-used & Useful Percent | | | 12.86% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | (839) | (839) | | |
| 12 | TOTAL USED & USEFUL REAL EST. TAXES | 6,527 | (839) | 5,688 | | |
| 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) | 10,179 | (749) | 9,430 | | 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 / Martin / Fisherman's Haven**
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 [ ] Non FPSC [ ]

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 | 46,624 | 0 | 46,624 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 48,178 | 1,746 | 49,924 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 18,652 | 0 | 18,652 | B-14(S) |
| 6 | Amortization | 0 | 0 | 0 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 10,179 | 1,349 | 11,528 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 77,009 | 3,095 | 80,104 | |
| 9 | **PRE-TAX OPERATING INCOME** | (30,385) | (3,095) | (33,480) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (30,385) | (3,095) | (33,480) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 242,941 | 0 | 242,941 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 12,852 | 0 | 12,852 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (43,237) | (3,095) | (46,332) | |
| 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) | (16,679) | (1,194) | (17,873) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 643 | 0 | 643 | C-1(S) |
| 22 | Investment Tax Credit | 91 | 0 | 91 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (17,413) | (1,194) | (18,607) | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

**Company: SSU / Martin / Fisherman's Haven**
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 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 (%) | 11.44% | 0.00% | 11.44% | 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 / Seminole / Florida Cent. Comm. Park**
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 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 | 1,241,287 | 0 | 1,241,287 | A-6 (S) |
| 2 | Utility Land & Land Rights | 130,123 | 0 | 130,123 | A-6 (S) |
| 3 | Non-Used and Useful | (44,992) | 0 | (44,992) | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | — |
| 5 | Accumulated Depreciation | (356,206) | 0 | (356,206) | A-10 (S) |
| 6 | CIAC | (543,346) | 0 | (543,346) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 117,781 | 0 | 117,781 | 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 | (194,565) | 0 | (194,565) | A-16 (S) |
| 12 | Unfunded Post-Retirement Benefits | (322) | 0 | (322) | Vol. II |
| 13 | Deferred Taxes | (4,478) | 0 | (4,478) | C-7 (S) |
| 14 | Working Capital Allowance | 1,867 | 0 | 1,867 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 347,149 | 0 | 347,149 | |



Note: May not cross foot due to rounding.

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

**Company: SSU / Seminole / Florida Cent. Comm. Park**
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 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 / Seminole / Florida Cent. Comm. Park**
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 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 | |

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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 / Seminole / Florida Cent. Comm. Park
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 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 / Seminole / Florida Cent. Comm. Park
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 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 |
| 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 | | 1,361,664 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 0 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 0 |
| 15 | 12/31/92 Balance | | 1,361,664 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 4,681 |
| 19 | 1993 Retirements | | 1,200 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 2,417 |
| 21 | 1993 Net Additions | | 5,898 |
| 22 | 12/31/93 Balance | | 1,367,562 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 2,977 |
| 26 | 1994 Retirements | | 192 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 2,785 |
| 29 | 12/31/94 Balance | | 1,370,347 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (52) |
| 32 | 1995 Additions | | 1,276 |
| 33 | 1995 Retirements | | 71 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 1,205 |
| 36 | 12/31/95 Balance | | 1,371,500 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (485) |
| 39 | 1996 Additions | | 657 |
| 40 | 1996 Retirements | | 5 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 651 |
| 43 | 12/31/96 Balance | | 1,371,657 |

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

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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 / Seminole / Florida Cent. Comm. Park
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 beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-8 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

| 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 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 1,053 | 0 | 0 | 0 | 1,053 | 0 | 1,053 | 1,053 | 0 | 1,053 |
| 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 | 285,503 | 0 | 0 | 0 | 285,503 | 0 | 285,503 | 285,503 | 0 | 285,503 |
| 9 | 361.2 Collection Sewers - Gravity | 8,985 | 0 | 0 | 0 | 8,985 | 0 | 8,985 | 8,985 | 0 | 8,985 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 12 | 0 | 0 | 0 | 12 | 0 | 12 | 12 | 0 | 12 |
| 12 | 364.2 Flow Measuring Devices | 8,754 | 0 | 0 | 0 | 8,754 | 0 | 8,754 | 8,754 | 0 | 8,754 |
| 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 | 90,756 | 0 | 0 | 0 | 90,756 | 0 | 90,756 | 90,756 | 0 | 90,756 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 48,529 | 0 | 0 | 0 | 48,529 | 0 | 48,529 | 48,529 | 0 | 48,529 |
| 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 | 130,000 | 0 | 0 | 0 | 130,000 | 0 | 130,000 | 130,000 | 0 | 130,000 |
| 23 | 354.4 Structures & Improvements | 1,011 | 0 | 0 | 0 | 1,011 | 0 | 1,011 | 1,011 | 0 | 1,011 |
| 24 | 380.4 Treatment & Disposal | 730,681 | 0 | 0 | 0 | 730,681 | 0 | 730,681 | 730,681 | 0 | 730,681 |
| 25 | 381.4 Plant Sewers | 58,126 | 0 | 0 | 0 | 58,126 | 0 | 58,126 | 58,126 | 0 | 58,126 |
| 26 | 382.4 Outfall Sewer Lines | 760 | 0 | 0 | 0 | 760 | 0 | 760 | 760 | 0 | 760 |
| 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 | 123 | 0 | 0 | 0 | 123 | 0 | 123 | 123 | 0 | 123 |
| 30 | 354.5 Structures & Improvements | 1,249 | 11 | (5) | 5 | 1,254 | 0 | 1,254 | 1,252 | 0 | 1,252 |
| 31 | 390.5 Office Furniture & Equipment | 774 | 0 | 0 | 0 | 774 | 0 | 774 | 774 | 0 | 774 |
| 32 | 390.51 Computer Equipment | 1,823 | 391 | 0 | 391 | 2,214 | 0 | 2,214 | 2,060 | 0 | 2,060 |
| 33 | 391.5 Transportation Equipment | 1,157 | 53 | 0 | 53 | 1,209 | 0 | 1,209 | 1,188 | 0 | 1,188 |
| 34 | 392.5 Stores Equipment | 11 | 0 | 0 | 0 | 11 | 0 | 11 | 11 | 0 | 11 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 422 | 16 | 0 | 16 | 438 | 0 | 438 | 431 | 0 | 431 |
| 36 | 394.5 Laboratory Equipment | 384 | 12 | 0 | 12 | 396 | 0 | 396 | 391 | 0 | 391 |
| 37 | 395.5 Power Operated Equipment | 389 | 174 | 0 | 174 | 563 | 0 | 563 | 494 | 0 | 494 |
| 38 | 396.5 Communication Equipment | 224 | 0 | 0 | 0 | 224 | 0 | 224 | 224 | 0 | 224 |
| 39 | 397.5 Miscellaneous Equipment | 101 | 0 | 0 | 0 | 101 | 0 | 101 | 101 | 0 | 101 |
| 40 | 398.5 Other Tangible Plant | 190 | 0 | 0 | 0 | 190 | 0 | 190 | 190 | 0 | 190 |
| 41 | INTANGIBLE PLANT | 1,053 | 0 | 0 | 0 | 1,053 | 0 | 1,053 | 1,053 | 0 | 1,053 |
| 42 | COLLECTION PLANT | 303,254 | 0 | 0 | 0 | 303,254 | 0 | 303,254 | 303,254 | 0 | 303,254 |
| 43 | SYSTEM PUMPING PLANT | 139,285 | 0 | 0 | 0 | 139,285 | 0 | 139,285 | 139,285 | 0 | 139,285 |
| 44 | TREATMENT AND DISPOSAL PLANT | 920,578 | 0 | 0 | 0 | 920,578 | 0 | 920,578 | 920,578 | 0 | 920,578 |
| 45 | GENERAL PLANT | 6,845 | 657 | (5) | 651 | 7,496 | 0 | 7,496 | 7,240 | 0 | 7,240 |
| 46 | TOTAL PLANT IN SERVICE | 1,371,015 | 657 | (5) | 651 | 1,371,667 | 0 | 1,371,667 | 1,371,410 | 0 | 1,371,410 |
| 47 | LAND & LAND RIGHTS | 130,123 | 0 | 0 | 0 | 130,123 | 0 | 130,123 | 130,123 | 0 | 130,123 |
| 48 | TOTAL PIS LESS LAND | 1,240,893 | 657 | (5) | 651 | 1,241,544 | 0 | 1,241,544 | 1,241,287 | 0 | 1,241,287 |



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 / Seminole / Florida Cent. Comm. Park
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 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 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 0 | 1,053 |
| 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 | 285,503 | 285,503 | 285,503 | 285,503 | 285,503 | 285,503 | 285,503 | 285,503 | 285,503 | 285,503 | 285,503 | 285,503 | 285,503 | 0 | 285,503 |
| 9 | 361.2 Collection Sewers - Gravity | 8,985 | 8,985 | 8,985 | 8,985 | 8,985 | 8,985 | 8,985 | 8,985 | 8,985 | 8,985 | 8,985 | 8,985 | 8,985 | 0 | 8,985 |
| 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 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 12 |
| 12 | 364.2 Flow Measuring Devices | 8,754 | 8,754 | 8,754 | 8,754 | 8,754 | 8,754 | 8,754 | 8,754 | 8,754 | 8,754 | 8,754 | 8,754 | 8,754 | 0 | 8,754 |
| 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 | 90,756 | 90,756 | 90,756 | 90,756 | 90,756 | 90,756 | 90,756 | 90,756 | 90,756 | 90,756 | 90,756 | 90,756 | 90,756 | 0 | 90,756 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 48,529 | 48,529 | 48,529 | 48,529 | 48,529 | 48,529 | 48,529 | 48,529 | 48,529 | 48,529 | 48,529 | 48,529 | 48,529 | 0 | 48,529 |
| 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 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 0 | 130,000 |
| 23 | 354.4 Structures & Improvements | 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 |
| 24 | 380.4 Treatment & Disposal | 730,681 | 730,681 | 730,681 | 730,681 | 730,681 | 730,681 | 730,681 | 730,681 | 730,681 | 730,681 | 730,681 | 730,681 | 730,681 | 0 | 730,681 |
| 25 | 381.4 Plant Sewers | 58,126 | 58,126 | 58,126 | 58,126 | 58,126 | 58,126 | 58,126 | 58,126 | 58,126 | 58,126 | 58,126 | 58,126 | 58,126 | 0 | 58,126 |
| 26 | 382.4 Outfall Sewer Lines | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 760 | 0 | 760 |
| 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 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 0 | 123 |
| 30 | 354.5 Structures & Improvements | 1,249 | 1,253 | 1,253 | 1,254 | 1,254 | 1,255 | 1,250 | 1,250 | 1,250 | 1,251 | 1,252 | 1,253 | 1,254 | 5 | 1,252 |
| 31 | 390.5 Office Furniture & Equipment | 774 | 774 | 774 | 774 | 774 | 774 | 774 | 774 | 774 | 774 | 774 | 774 | 774 | 0 | 774 |
| 32 | 390.51 Computer Equipment | 1,823 | 1,978 | 1,990 | 2,022 | 2,029 | 2,035 | 2,073 | 2,060 | 2,066 | 2,118 | 2,149 | 2,182 | 2,214 | 391 | 2,060 |
| 33 | 391.5 Transportation Equipment | 1,157 | 1,177 | 1,179 | 1,183 | 1,184 | 1,185 | 1,190 | 1,191 | 1,192 | 1,196 | 1,200 | 1,205 | 1,209 | 53 | 1,188 |
| 34 | 392.5 Stores Equipment | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 11 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 422 | 428 | 429 | 430 | 430 | 430 | 432 | 432 | 432 | 434 | 435 | 436 | 438 | 16 | 431 |
| 36 | 394.5 Laboratory Equipment | 384 | 389 | 389 | 390 | 390 | 390 | 392 | 392 | 392 | 393 | 394 | 395 | 396 | 12 | 391 |
| 37 | 395.5 Power Operated Equipment | 389 | 458 | 463 | 477 | 480 | 483 | 500 | 503 | 506 | 520 | 534 | 549 | 563 | 174 | 494 |
| 38 | 396.5 Communication Equipment | 224 | 224 | 224 | 224 | 224 | 224 | 224 | 224 | 224 | 224 | 224 | 224 | 224 | 0 | 224 |
| 39 | 397.5 Miscellaneous Equipment | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 0 | 101 |
| 40 | 398.5 Other Tangible Plant | 190 | 190 | 190 | 190 | 190 | 190 | 190 | 190 | 190 | 190 | 190 | 190 | 190 | 0 | 190 |
| 41 | INTANGIBLE PLANT | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 1,053 | 0 | 1,053 |
| 42 | COLLECTION PLANT | 303,254 | 303,254 | 303,254 | 303,254 | 303,254 | 303,254 | 303,254 | 303,254 | 303,254 | 303,254 | 303,254 | 303,254 | 303,254 | 0 | 303,254 |
| 43 | SYSTEM PUMPING PLANT | 139,285 | 139,285 | 139,285 | 139,285 | 139,285 | 139,285 | 139,285 | 139,285 | 139,285 | 139,285 | 139,285 | 139,285 | 139,285 | 0 | 139,285 |
| 44 | TREATMENT AND DISPOSAL PLANT | 920,578 | 920,578 | 920,578 | 920,578 | 920,578 | 920,578 | 920,578 | 920,578 | 920,578 | 920,578 | 920,578 | 920,578 | 920,578 | 0 | 920,578 |
| 45 | GENERAL PLANT | 6,845 | 7,106 | 7,126 | 7,190 | 7,190 | 7,201 | 7,259 | 7,270 | 7,281 | 7,334 | 7,386 | 7,443 | 7,496 | 651 | 7,240 |
| 46 | TOTAL PLANT IN SERVICE | 1,371,015 | 1,371,276 | 1,371,299 | 1,371,350 | 1,371,361 | 1,371,371 | 1,371,429 | 1,371,440 | 1,371,451 | 1,371,505 | 1,371,556 | 1,371,613 | 1,371,657 | 651 | 1,371,410 |
| 47 | LAND & LAND RIGHTS | 130,123 | 130,123 | 130,123 | 130,123 | 130,123 | 130,123 | 130,123 | 130,123 | 130,123 | 130,123 | 130,123 | 130,123 | 130,123 | 0 | 130,123 |
| 48 | TOTAL PIS LESS LAND | 1,240,893 | 1,241,153 | 1,241,173 | 1,241,227 | 1,241,238 | 1,241,248 | 1,241,307 | 1,241,317 | 1,241,328 | 1,241,382 | 1,241,434 | 1,241,490 | 1,241,544 | 651 | 1,241,287 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 | 4 | 0 | 1 | 0 | 0 | (4) | 0 | 0 | 1 | 1 | 1 | 1 | 5 | 3 |
| 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 | 155 | 12 | 32 | 6 | 6 | 38 | 6 | 6 | 32 | 31 | 34 | 32 | 391 | 237 |
| 33 | 391.5 Transportation Equipment | 21 | 2 | 4 | 1 | 1 | 5 | 1 | 1 | 4 | 4 | 5 | 4 | 53 | 32 |
| 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 | 6 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 1 | 1 | 1 | 16 | 10 |
| 36 | 394.5 Laboratory Equipment | 5 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 1 | 12 | 8 |
| 37 | 395.5 Power Operated Equipment | 69 | 5 | 14 | 3 | 3 | 17 | 3 | 3 | 14 | 14 | 15 | 14 | 174 | 105 |
| 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 | 261 | 20 | 54 | 11 | 11 | 58 | 11 | 11 | 54 | 52 | 56 | 54 | 651 | 395 |
| 46 | TOTAL NET ADDITIONS | 261 | 20 | 54 | 11 | 11 | 58 | 11 | 11 | 54 | 52 | 56 | 54 | 651 | 395 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 261 | 20 | 54 | 11 | 11 | 58 | 11 | 11 | 54 | 52 | 56 | 54 | 651 | 395 |

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 | 4 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 1 | 11 | 6 |
| 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 | 155 | 12 | 32 | 6 | 6 | 38 | 6 | 6 | 32 | 31 | 34 | 32 | 391 | 237 |
| 33 | 391.5 Transportation Equipment | 21 | 2 | 4 | 1 | 1 | 5 | 1 | 1 | 4 | 4 | 5 | 4 | 53 | 32 |
| 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 | 6 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 1 | 1 | 1 | 16 | 10 |
| 36 | 394.5 Laboratory Equipment | 5 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 1 | 12 | 8 |
| 37 | 395.5 Power Operated Equipment | 69 | 5 | 14 | 3 | 3 | 17 | 3 | 3 | 14 | 14 | 15 | 14 | 174 | 105 |
| 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 | 261 | 20 | 54 | 11 | 11 | 64 | 11 | 11 | 54 | 52 | 56 | 54 | 657 | 398 |
| 46 | TOTAL GROSS ADDITIONS | 261 | 20 | 54 | 11 | 11 | 64 | 11 | 11 | 54 | 52 | 56 | 54 | 657 | 398 |
| 47 | LAND & LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL PIS LESS LAND | 261 | 20 | 54 | 11 | 11 | 64 | 11 | 11 | 54 | 52 | 56 | 54 | 657 | 398 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1998
## MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 050495-WS
Schedule Year Ended: 12/31/98
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements 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) 1998 Total Retirements | (15) Average Retirements 1998 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 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 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 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 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Florida Cent. Comm. Park
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 of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (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 |
| 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 / Seminole / Florida Cent. Comm. Park
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 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 | 1,053 | 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 | 15.74% | | 0 |
| 8 | 360.2 Collection Sewers - Force | 285,503 | 15.74% | | 44,935 |
| 9 | 361.2 Collection Sewers - Gravity | 8,985 | 15.74% | | 1,414 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | | 0 |
| 11 | 363.2 Services to Customers | 12 | 0.00% | | 0 |
| 12 | 364.2 Flow Measuring Devices | 8,754 | 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 | 90,756 | 15.00% | (1) | 13,613 |
| 18 | 370.3 Receiving Wells | 0 | 15.74% | | 0 |
| 19 | 371.3 Pumping Equipment | 48,529 | 15.31% | (1) | 7,430 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 15.74% | | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | |
| 22 | 353.4 Land & Land Rights | 130,000 | 0.00% | | 0 |
| 23 | 354.4 Structures & Improvements | 1,011 | 0.00% | | 0 |
| 24 | 380.4 Treatment & Disposal | 730,681 | 0.00% | | 0 |
| 25 | 381.4 Plant Sewers | 58,126 | 0.00% | | 0 |
| 26 | 382.4 Outfall Sewer Lines | 760 | 0.00% | | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0.00% | | 0 |
| 28 | GENERAL PLANT | | | | |
| 29 | 353.5 Land & Land Rights | 123 | 0.00% | | 0 |
| 30 | 354.5 Structures & Improvements | 1,252 | 0.00% | | 0 |
| 31 | 390.5 Office Furniture & Equipment | 774 | 0.00% | | 0 |
| 32 | 390.51 Computer Equipment | 2,060 | 0.00% | | 0 |
| 33 | 391.5 Transportation Equipment | 1,188 | 0.00% | | 0 |
| 34 | 392.5 Stores Equipment | 11 | 0.00% | | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 431 | 0.00% | | 0 |
| 36 | 394.5 Laboratory Equipment | 391 | 0.00% | | 0 |
| 37 | 395.5 Power Operated Equipment | 494 | 0.00% | | 0 |
| 38 | 396.5 Communication Equipment | 224 | 0.00% | | 0 |
| 39 | 397.5 Miscellaneous Equipment | 101 | 0.00% | | 0 |
| 40 | 398.5 Other Tangible Plant | 190 | 0.00% | | 0 |
| 41 | INTANGIBLE PLANT | 1,053 | 0.00% | | 0 |
| 42 | COLLECTION PLANT | 303,254 | 15.28% | | 46,349 |
| 43 | SYSTEM PUMPING PLANT | 139,285 | 15.11% | | 21,043 |
| 44 | TREATMENT AND DISPOSAL PLANT | 920,578 | 0.00% | | 0 |
| 45 | GENERAL PLANT | 7,240 | 0.00% | | 0 |
| 46 | TOTAL PLANT IN SERVICE | 1,371,410 | 4.91% | | 67,392 |
| 47 | LAND & LAND RIGHTS | 130,123 | 0.00% | | 0 |
| 48 | TOTAL PIS LESS LAND | 1,241,287 | 5.43% | | 67,392 |

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 / Seminole / Florida Cent. Comm. Park**
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 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 | 67,392 | 0 | 67,392 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | (13,997) | 0 | (13,997) | A-10 (S) |
| 4 | CIAC | 0 | 0 | 0 | A-12 (S) |
| 5 | Accumulated Amort. of CIAC | 1,150 | 0 | 1,150 | A-14 (S) |
| 6 | Advances for Construction | (9,553) | 0 | (9,553) | A-16 (S) |
| 7 | Other | 0 | 0 | 0 | A-20 (S) |
| 8 | **TOTAL SEWER NON-USED & USEFUL** | 44,992 | 0 | 44,992 | |



Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 / Seminole / Florida Cent. Comm. Park
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 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 |
| 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 | | 88,792 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 58,918 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 58,918 |
| 15 | 12/31/92 Balance | | 147,710 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 59,240 |
| 19 | 1993 Retirements | | 1,200 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 815 |
| 21 | 1993 Net Additions | | 58,855 |
| 22 | 12/31/93 Balance | | 206,565 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 59,926 |
| 26 | 1994 Retirements | | 192 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 59,734 |
| 29 | 12/31/94 Balance | | 266,299 |
| 30 | | | |
| 31 | Adjustment to beginning balance | General Plant re-allocation true-up | (23) |
| 32 | 1995 Additions | | 60,077 |
| 33 | 1995 Retirements | | 71 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 60,006 |
| 36 | 12/31/95 Balance | | 326,282 |
| 37 | | | |
| 38 | Adjustment to beginning balance | General Plant re-allocation true-up | (140) |
| 39 | 1996 Additions | | 60,134 |
| 40 | 1996 Retirements | | 5 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 60,129 |
| 43 | 12/31/96 Balance | | 386,270 |

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

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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) 1996 ACCUMULATED DEPRECIATION 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 | 118 | 26 | 144 | 0 | 144 | 131 | 0 | 131 |
| 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 | 52,110 | 9,507 | 61,617 | 0 | 61,617 | 56,864 | 0 | 56,864 |
| 9 | 361.2 Collection Sewers - Gravity | 1,095 | 199 | 1,294 | 0 | 1,294 | 1,194 | 0 | 1,194 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 7,681 | 1,751 | 9,432 | 0 | 9,432 | 8,556 | 0 | 8,556 |
| 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 | 15,591 | 2,841 | 18,432 | 0 | 18,432 | 17,011 | 0 | 17,011 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 13,719 | 2,698 | 16,417 | 0 | 16,417 | 15,068 | 0 | 15,068 |
| 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 | 68 | 32 | 100 | 0 | 100 | 84 | 0 | 84 |
| 24 | 380.4 Treatment & Disposal - | 223,293 | 40,626 | 263,919 | 0 | 263,919 | 243,606 | 0 | 243,606 |
| 25 | 381.4 Plant Sewers | 9,143 | 1,662 | 10,805 | 0 | 10,805 | 9,974 | 0 | 9,974 |
| 26 | 382.4 Outfall Sewer Lines | 63 | 25 | 88 | 0 | 88 | 76 | 0 | 76 |
| 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 | 282 | 26 | 308 | 0 | 308 | 295 | 0 | 295 |
| 31 | 390.5 Office Furniture & Equipment | 357 | 52 | 409 | 0 | 409 | 383 | 0 | 383 |
| 32 | 390.51 Computer Equipment | 837 | 343 | 1,180 | 0 | 1,180 | 1,009 | 0 | 1,009 |
| 33 | 391.5 Transportation Equipment | 854 | 198 | 1,052 | 0 | 1,052 | 953 | 0 | 953 |
| 34 | 392.5 Stores Equipment | 4 | 1 | 5 | 0 | 5 | 4 | 0 | 4 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 218 | 27 | 245 | 0 | 245 | 232 | 0 | 232 |
| 36 | 394.5 Laboratory Equipment | 57 | 26 | 83 | 0 | 83 | 70 | 0 | 70 |
| 37 | 395.5 Power Operated Equipment | 396 | 41 | 437 | 0 | 437 | 417 | 0 | 417 |
| 38 | 396.5 Communication Equipment | 105 | 22 | 127 | 0 | 127 | 116 | 0 | 116 |
| 39 | 397.5 Miscellaneous Equipment | 25 | 7 | 32 | 0 | 32 | 29 | 0 | 29 |
| 40 | 398.5 Other Tangible Plant | 125 | 19 | 144 | 0 | 144 | 134 | 0 | 134 |
| 41 | INTANGIBLE PLANT | 118 | 26 | 144 | 0 | 144 | 131 | 0 | 131 |
| 42 | COLLECTION PLANT | 60,886 | 11,457 | 72,343 | 0 | 72,343 | 66,614 | 0 | 66,614 |
| 43 | SYSTEM PUMPING PLANT | 29,310 | 5,539 | 34,849 | 0 | 34,849 | 32,079 | 0 | 32,079 |
| 44 | TREATMENT AND DISPOSAL PLANT | 232,567 | 42,345 | 274,912 | 0 | 274,912 | 253,740 | 0 | 253,740 |
| 45 | GENERAL PLANT | 3,261 | 762 | 4,022 | 0 | 4,022 | 3,642 | 0 | 3,642 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 326,142 | 60,129 | 388,270 | 0 | 386,270 | 356,206 | 0 | 356,206 |



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 / Seminole / Florida Cent. Comm. Park
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 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 | 118 | 120 | 122 | 124 | 126 | 128 | 132 | 134 | 136 | 138 | 140 | 142 | 144 | 26 | 131 |
| 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 | 52,110 | 52,902 | 53,694 | 54,486 | 55,278 | 56,070 | 56,865 | 57,657 | 58,449 | 59,241 | 60,033 | 60,825 | 61,617 | 9,507 | 56,864 |
| 9 | 361.2 Collection Sewers - Gravity | 1,095 | 1,112 | 1,129 | 1,146 | 1,163 | 1,180 | 1,192 | 1,209 | 1,226 | 1,243 | 1,260 | 1,277 | 1,294 | 199 | 1,194 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 7,681 | 7,827 | 7,973 | 8,119 | 8,265 | 8,411 | 8,556 | 8,702 | 8,848 | 8,994 | 9,140 | 9,286 | 9,432 | 1,751 | 8,556 |
| 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 | 15,591 | 15,828 | 16,065 | 16,302 | 16,539 | 16,776 | 17,010 | 17,247 | 17,484 | 17,721 | 17,958 | 18,195 | 18,432 | 2,841 | 17,011 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 13,719 | 13,944 | 14,169 | 14,394 | 14,619 | 14,844 | 15,067 | 15,292 | 15,517 | 15,742 | 15,967 | 16,192 | 16,417 | 2,698 | 15,068 |
| 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 | 68 | 71 | 74 | 77 | 80 | 83 | 82 | 85 | 88 | 91 | 94 | 97 | 100 | 32 | 84 |
| 24 | 380.4 Treatment & Disposal | 223,293 | 226,679 | 230,065 | 233,451 | 236,837 | 240,223 | 243,603 | 246,989 | 250,375 | 253,761 | 257,147 | 260,533 | 263,919 | 40,626 | 243,606 |
| 25 | 381.4 Plant Sewers | 9,143 | 9,282 | 9,421 | 9,560 | 9,699 | 9,838 | 9,971 | 10,110 | 10,249 | 10,388 | 10,527 | 10,666 | 10,805 | 1,662 | 9,974 |
| 26 | 382.4 Outfall Sewer Lines | 63 | 65 | 67 | 69 | 71 | 73 | 76 | 78 | 80 | 82 | 84 | 86 | 88 | 25 | 76 |
| 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 | 282 | 285 | 288 | 291 | 294 | 297 | 290 | 293 | 296 | 299 | 302 | 305 | 308 | 26 | 295 |
| 31 | 390.5 Office Furniture & Equipment | 357 | 361 | 365 | 369 | 373 | 377 | 385 | 389 | 393 | 397 | 401 | 405 | 409 | 52 | 383 |
| 32 | 390.51 Computer Equipment | 837 | 866 | 895 | 924 | 953 | 982 | 1,006 | 1,035 | 1,064 | 1,093 | 1,122 | 1,151 | 1,180 | 343 | 1,009 |
| 33 | 391.5 Transportation Equipment | 854 | 871 | 888 | 905 | 922 | 939 | 950 | 967 | 984 | 1,001 | 1,018 | 1,035 | 1,052 | 198 | 953 |
| 34 | 392.5 Stores Equipment | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 4 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 218 | 220 | 222 | 224 | 226 | 228 | 233 | 235 | 237 | 239 | 241 | 243 | 245 | 27 | 232 |
| 36 | 394.5 Laboratory Equipment | 57 | 59 | 61 | 63 | 65 | 67 | 71 | 73 | 75 | 77 | 79 | 81 | 83 | 26 | 70 |
| 37 | 395.5 Power Operated Equipment | 398 | 399 | 402 | 405 | 408 | 411 | 419 | 422 | 425 | 428 | 431 | 434 | 437 | 41 | 417 |
| 38 | 396.5 Communication Equipment | 105 | 107 | 109 | 111 | 113 | 115 | 115 | 117 | 119 | 121 | 123 | 125 | 127 | 22 | 116 |
| 39 | 397.5 Miscellaneous Equipment | 25 | 26 | 27 | 28 | 29 | 30 | 28 | 27 | 28 | 29 | 30 | 31 | 32 | 7 | 29 |
| 40 | 398.5 Other Tangible Plant | 125 | 127 | 129 | 131 | 133 | 135 | 132 | 134 | 136 | 138 | 140 | 142 | 144 | 19 | 134 |
| 41 | INTANGIBLE PLANT | 118 | 120 | 122 | 124 | 126 | 128 | 132 | 134 | 136 | 138 | 140 | 142 | 144 | 26 | 131 |
| 42 | COLLECTION PLANT | 60,886 | 61,841 | 62,796 | 63,751 | 64,706 | 65,661 | 66,613 | 67,568 | 68,523 | 69,478 | 70,433 | 71,388 | 72,343 | 11,457 | 66,614 |
| 43 | SYSTEM PUMPING PLANT | 29,310 | 29,772 | 30,234 | 30,696 | 31,158 | 31,620 | 32,077 | 32,539 | 33,001 | 33,463 | 33,925 | 34,387 | 34,849 | 5,539 | 32,079 |
| 44 | TREATMENT AND DISPOSAL PLANT | 232,567 | 236,097 | 239,627 | 243,157 | 246,687 | 250,217 | 253,732 | 257,262 | 260,792 | 264,322 | 267,852 | 271,382 | 274,912 | 42,345 | 253,740 |
| 45 | GENERAL PLANT | 3,261 | 3,326 | 3,391 | 3,456 | 3,521 | 3,586 | 3,632 | 3,697 | 3,762 | 3,827 | 3,892 | 3,957 | 4,022 | 762 | 3,642 |
| 46 | TOTAL SEWER ACCUM. DEPR. | 326,142 | 331,156 | 338,170 | 341,184 | 346,198 | 351,212 | 356,186 | 361,200 | 366,214 | 371,228 | 376,242 | 381,256 | 386,270 | 60,129 | 356,206 |

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 13 |
| 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 | 792 | 792 | 792 | 792 | 792 | 795 | 792 | 792 | 792 | 792 | 792 | 792 | 9,507 | 4,754 |
| 9 | 361.2 Collection Sewers - Gravity | 17 | 17 | 17 | 17 | 17 | 12 | 17 | 17 | 17 | 17 | 17 | 17 | 199 | 99 |
| 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 | 146 | 146 | 146 | 146 | 146 | 145 | 146 | 146 | 146 | 146 | 146 | 146 | 1,751 | 875 |
| 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 | 237 | 237 | 237 | 237 | 237 | 234 | 237 | 237 | 237 | 237 | 237 | 237 | 2,841 | 1,420 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 225 | 225 | 225 | 225 | 225 | 223 | 225 | 225 | 225 | 225 | 225 | 225 | 2,698 | 1,349 |
| 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 | 3 | 3 | 3 | 3 | (1) | 3 | 3 | 3 | 3 | 3 | 3 | 32 | 16 |
| 24 | 380.4 Treatment & Disposal | 3,386 | 3,386 | 3,386 | 3,386 | 3,386 | 3,380 | 3,386 | 3,386 | 3,386 | 3,386 | 3,386 | 3,386 | 40,626 | 20,313 |
| 25 | 381.4 Plant Sewers | 139 | 139 | 139 | 139 | 139 | 133 | 139 | 139 | 139 | 139 | 139 | 139 | 1,662 | 831 |
| 26 | 382.4 Outfall Sewer Lines | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | 13 |
| 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 | 3 | 3 | 3 | 3 | 3 | (7) | 3 | 3 | 3 | 3 | 3 | 3 | 26 | 12 |
| 31 | 390.5 Office Furniture & Equipment | 4 | 4 | 4 | 4 | 4 | 8 | 4 | 4 | 4 | 4 | 4 | 4 | 52 | 26 |
| 32 | 390.51 Computer Equipment | 29 | 29 | 29 | 29 | 29 | 24 | 29 | 29 | 29 | 29 | 29 | 29 | 343 | 171 |
| 33 | 391.5 Transportation Equipment | 17 | 17 | 17 | 17 | 17 | 11 | 17 | 17 | 17 | 17 | 17 | 17 | 198 | 99 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 2 | 2 | 2 | 2 | 2 | 5 | 2 | 2 | 2 | 2 | 2 | 2 | 27 | 14 |
| 36 | 394.5 Laboratory Equipment | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 13 |
| 37 | 395.5 Power Operated Equipment | 3 | 3 | 3 | 3 | 3 | 8 | 3 | 3 | 3 | 3 | 3 | 3 | 41 | 21 |
| 38 | 396.5 Communication Equipment | 2 | 2 | 2 | 2 | 2 | 0 | 2 | 2 | 2 | 2 | 2 | 2 | 22 | 11 |
| 39 | 397.5 Miscellaneous Equipment | 1 | 1 | 1 | 1 | 1 | (4) | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 3 |
| 40 | 398.5 Other Tangible Plant | 2 | 2 | 2 | 2 | 2 | (3) | 2 | 2 | 2 | 2 | 2 | 2 | 19 | 9 |
| 41 | INTANGIBLE PLANT | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 13 |
| 42 | COLLECTION PLANT | 955 | 955 | 955 | 955 | 955 | 952 | 955 | 955 | 955 | 955 | 955 | 955 | 11,457 | 5,728 |
| 43 | SYSTEM PUMPING PLANT | 462 | 462 | 462 | 462 | 462 | 457 | 462 | 462 | 462 | 462 | 462 | 462 | 5,539 | 2,769 |
| 44 | TREATMENT AND DISPOSAL PLANT | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 3,515 | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 42,345 | 21,173 |
| 45 | GENERAL PLANT | 65 | 65 | 65 | 65 | 65 | 47 | 65 | 65 | 65 | 65 | 65 | 65 | 782 | 380 |
| 46 | TOTAL NET ADDITIONS | 5,014 | 5,014 | 5,014 | 5,014 | 5,014 | 4,975 | 5,014 | 5,014 | 5,014 | 5,014 | 5,014 | 5,014 | 60,129 | 30,063 |

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 13 |
| 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 | 792 | 792 | 792 | 792 | 792 | 795 | 792 | 792 | 792 | 792 | 792 | 792 | 9,507 | 4,754 |
| 9 | 361.2 Collection Sewers - Gravity | 17 | 17 | 17 | 17 | 17 | 12 | 17 | 17 | 17 | 17 | 17 | 17 | 199 | 99 |
| 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 | 146 | 146 | 146 | 146 | 146 | 145 | 146 | 146 | 146 | 146 | 146 | 146 | 1,751 | 875 |
| 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 | 237 | 237 | 237 | 237 | 237 | 234 | 237 | 237 | 237 | 237 | 237 | 237 | 2,841 | 1,420 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 225 | 225 | 225 | 225 | 225 | 223 | 225 | 225 | 225 | 225 | 225 | 225 | 2,698 | 1,349 |
| 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 | 3 | 3 | 3 | 3 | (1) | 3 | 3 | 3 | 3 | 3 | 3 | 32 | 16 |
| 24 | 380.4 Treatment & Disposal | 3,388 | 3,388 | 3,388 | 3,386 | 3,386 | 3,380 | 3,388 | 3,388 | 3,388 | 3,388 | 3,388 | 3,388 | 40,626 | 20,313 |
| 25 | 381.4 Plant Sewers | 139 | 139 | 139 | 139 | 139 | 133 | 139 | 139 | 139 | 139 | 139 | 139 | 1,662 | 831 |
| 26 | 382.4 Outfall Sewer Lines | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | 13 |
| 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 | 3 | 3 | 3 | 3 | 3 | (2) | 3 | 3 | 3 | 3 | 3 | 3 | 31 | 15 |
| 31 | 390.5 Office Furniture & Equipment | 4 | 4 | 4 | 4 | 4 | 8 | 4 | 4 | 4 | 4 | 4 | 4 | 52 | 26 |
| 32 | 390.51 Computer Equipment | 29 | 29 | 29 | 29 | 29 | 24 | 29 | 29 | 29 | 29 | 29 | 29 | 343 | 171 |
| 33 | 391.5 Transportation Equipment | 17 | 17 | 17 | 17 | 17 | 11 | 17 | 17 | 17 | 17 | 17 | 17 | 198 | 99 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 2 | 2 | 2 | 2 | 2 | 5 | 2 | 2 | 2 | 2 | 2 | 2 | 27 | 14 |
| 36 | 394.5 Laboratory Equipment | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 13 |
| 37 | 395.5 Power Operated Equipment | 3 | 3 | 3 | 3 | 3 | 8 | 3 | 3 | 3 | 3 | 3 | 3 | 41 | 21 |
| 38 | 396.5 Communication Equipment | 2 | 2 | 2 | 2 | 2 | 0 | 2 | 2 | 2 | 2 | 2 | 2 | 22 | 11 |
| 39 | 397.5 Miscellaneous Equipment | 1 | 1 | 1 | 1 | 1 | (4) | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 3 |
| 40 | 398.5 Other Tangible Plant | 2 | 2 | 2 | 2 | 2 | (3) | 2 | 2 | 2 | 2 | 2 | 2 | 19 | 9 |
| 41 | INTANGIBLE PLANT | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 13 |
| 42 | COLLECTION PLANT | 955 | 955 | 955 | 955 | 955 | 952 | 955 | 955 | 955 | 955 | 955 | 955 | 11,457 | 5,728 |
| 43 | SYSTEM PUMPING PLANT | 462 | 462 | 462 | 462 | 462 | 457 | 462 | 462 | 462 | 462 | 462 | 462 | 5,539 | 2,769 |
| 44 | TREATMENT AND DISPOSAL PLANT | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 3,515 | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 3,530 | 42,345 | 21,173 |
| 45 | GENERAL PLANT | 65 | 65 | 65 | 65 | 65 | 52 | 65 | 65 | 65 | 65 | 65 | 65 | 787 | 383 |
| 46 | TOTAL GROSS ADDITIONS | 5,014 | 5,014 | 5,014 | 5,014 | 5,014 | 4,980 | 5,014 | 5,014 | 5,014 | 5,014 | 5,014 | 5,014 | 60,134 | 30,066 |

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 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 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 46 | TOTAL RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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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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 / Seminole / Florida Cent. Comm. Park
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 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 | 131 | 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 | 15.74% | 0 |
| 8 | 360.2 Collection Sewers - Force | 56,864 | 15.74% | 8,950 |
| 9 | 361.2 Collection Sewers - Gravity | 1,194 | 15.74% | 188 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 0 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 8,556 | 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 | 17,011 | 15.00% | 2,552 |
| 18 | 370.3 Receiving Wells | 0 | 15.74% | 0 |
| 19 | 371.3 Pumping Equipment | 15,068 | 15.31% | 2,307 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 15.74% | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 84 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 243,606 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 9,974 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 76 | 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 | 295 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 383 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 1,009 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 953 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 4 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 232 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 70 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 417 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 116 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 29 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 134 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 131 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 66,614 | 13.72% | 9,138 |
| 43 | **SYSTEM PUMPING PLANT** | 32,079 | 15.15% | 4,859 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 253,740 | 0.00% | 0 |
| 45 | **GENERAL PLANT** | 3,642 | 0.00% | 0 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 356,206 | 3.93% | 13,997 |

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 / Seminole / Florida Cent. Comm. Park
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 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. | Description | (1) | (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 |
| 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 | | 517,218 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 0 |
| 12 | 1992 Retirements | | 1,799 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | (1,799) |
| 15 | 12/31/92 Balance | | 515,419 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 0 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | | 0 |
| 21 | 1993 Net Additions | | 0 |
| 22 | 12/31/93 Balance | | 515,419 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 16,377 |
| 26 | 1994 Retirements | | 0 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 16,377 |
| 29 | 12/31/94 Balance | | 531,796 |
| 30 | | | |
| 31 | | | |
| 32 | 1995 Additions | | 8,750 |
| 33 | 1995 Retirements | | 0 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 8,750 |
| 36 | 12/31/95 Balance | | 540,546 |
| 37 | | | |
| 38 | | | |
| 39 | 1996 Additions | | 5,600 |
| 40 | 1996 Retirements | | 0 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 5,600 |
| 43 | 12/31/96 Balance | | 546,146 |

(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 / Seminole / Florida Cent. Comm. Park
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 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 | 5,804 | 0 | 5,804 | 0 | 5,804 | 5,804 | 0 | 5,804 | 0.00% | 0 |
| 2 | Line/Main Extensions | 505,860 | 0 | 505,860 | 0 | 505,860 | 505,860 | 0 | 505,860 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15.28% | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15.11% | 0 |
| 5 | Service Installation Fees | 28,882 | 5,600 | 34,482 | 0 | 34,482 | 31,682 | 0 | 31,682 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 540,546 | 5,600 | 546,146 | 0 | 546,146 | 543,346 | 0 | 543,346 | 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 / Seminole / Florida Cent. Comm. Park
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 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 | 5,804 | 5,804 | 5,804 | 5,804 | 5,804 | 5,804 | 5,804 | 5,804 | 5,804 | 5,804 | 5,804 | 5,804 | 5,804 | 0 | 5,804 |
| 2 | Line/Main Extensions | 505,860 | 505,860 | 505,860 | 505,860 | 505,860 | 505,860 | 505,860 | 505,860 | 505,860 | 505,860 | 505,860 | 505,860 | 505,860 | 0 | 505,860 |
| 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 | 28,882 | 29,349 | 29,815 | 30,282 | 30,749 | 31,215 | 31,682 | 32,149 | 32,615 | 33,082 | 33,549 | 34,015 | 34,482 | 5,600 | 31,682 |
| 6 | TOTAL SEWER CIAC | 540,548 | 541,012 | 541,479 | 541,946 | 542,412 | 542,879 | 543,346 | 543,812 | 544,279 | 544,746 | 545,212 | 545,679 | 546,146 | 5,600 | 543,346 |

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 5,600 | 2,800 |
| 6 | TOTAL | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 5,600 | 2,800 |

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 5,600 | 2,800 |
| 6 | TOTAL | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 467 | 5,600 | 2,800 |

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 / Seminole / Florida Cent. Comm. Park
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 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 / Seminole / Florida Cent. Comm. Park
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 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 |

6/14/95 7:09 PM A13S1.XLS

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 / Seminole / Florida Cent. Comm. Park
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 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 |
| 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 | 34,843 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 17,578 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 17,578 |
| 15 | 12/31/92 Balance | 52,421 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 17,549 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 17,549 |
| 22 | 12/31/93 Balance | 69,970 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 18,756 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 18,756 |
| 29 | 12/31/94 Balance | 88,726 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 19,255 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 19,255 |
| 36 | 12/31/95 Balance | 107,981 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 19,600 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 19,600 |
| 43 | 12/31/96 Balance | 127,581 |

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

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 | 1,434 | 320 | 1,754 | 0 | 1,754 | 1,594 | 0 | 1,594 | 0.00% | 0 |
| 2 | Line/Main Extensions | 95,573 | 17,756 | 113,329 | 0 | 113,329 | 104,451 | 0 | 104,451 | 0.00% | 0 |
| 3 | Contributed Lines | 8,379 | 0 | 8,379 | 0 | 8,379 | 8,379 | 0 | 8,379 | 13.72% | 1,150 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15.15% | 0 |
| 5 | Service Installation Fees | 2,595 | 1,524 | 4,119 | 0 | 4,119 | 3,357 | 0 | 3,357 | 0.00% | 0 |
| 6 | TOTAL ACCUM. AMORT. SEWER CIAC | 107,981 | 19,600 | 127,581 | 0 | 127,581 | 117,781 | 0 | 117,781 | 0.98% | 1,150 |

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 / Seminole / Florida Cent. Comm. Park
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 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 | 1,434 | 1,461 | 1,488 | 1,515 | 1,542 | 1,569 | 1,592 | 1,619 | 1,646 | 1,673 | 1,700 | 1,727 | 1,754 | 320 | 1,594 |
| 2 | Line/Main Extensions | 95,573 | 97,053 | 98,533 | 100,013 | 101,493 | 102,973 | 104,449 | 105,929 | 107,409 | 108,889 | 110,369 | 111,849 | 113,329 | 17,756 | 104,451 |
| 3 | Contributed Lines | 8,379 | 8,379 | 8,379 | 8,379 | 8,379 | 8,379 | 8,379 | 8,379 | 8,379 | 8,379 | 8,379 | 8,379 | 8,379 | 0 | 8,379 |
| 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 | 2,595 | 2,722 | 2,849 | 2,976 | 3,100 | 3,230 | 3,357 | 3,484 | 3,611 | 3,738 | 3,865 | 3,992 | 4,119 | 1,524 | 3,357 |
| 6 | TOTAL | 107,981 | 109,615 | 111,249 | 112,883 | 114,517 | 116,151 | 117,777 | 119,411 | 121,045 | 122,679 | 124,313 | 125,947 | 127,581 | 19,600 | 117,781 |

892



Note: May not c ot due to rounding

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 | 27 | 27 | 27 | 27 | 27 | 23 | 27 | 27 | 27 | 27 | 27 | 27 | 320 | 160 |
| 2 | Line/Main Extensions | 1,480 | 1,480 | 1,480 | 1,480 | 1,480 | 1,476 | 1,480 | 1,480 | 1,480 | 1,480 | 1,480 | 1,480 | 17,756 | 8,878 |
| 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 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 1,524 | 762 |
| 6 | TOTAL | 1,634 | 1,634 | 1,634 | 1,634 | 1,634 | 1,626 | 1,634 | 1,634 | 1,634 | 1,634 | 1,634 | 1,634 | 19,600 | 9,800 |





Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 | 27 | 27 | 27 | 27 | 27 | 23 | 27 | 27 | 27 | 27 | 27 | 27 | 320 | 160 |
| 2 | Line/Main Extensions | 1,480 | 1,480 | 1,480 | 1,480 | 1,480 | 1,476 | 1,480 | 1,480 | 1,480 | 1,480 | 1,480 | 1,480 | 17,756 | 8,878 |
| 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 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 1,524 | 762 |
| 6 | TOTAL | 1,634 | 1,634 | 1,634 | 1,634 | 1,634 | 1,626 | 1,634 | 1,634 | 1,634 | 1,634 | 1,634 | 1,634 | 19,600 | 9,800 |

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Note: May not c... ...ot due to rounding.

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 / Seminole / Florida Cent. Comm. Park
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 of test year gross additions to accumulated amortization of CIAC balance by classificaton 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 c t 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) 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 | Charl/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

| (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 | 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 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 / Seminole / Florida Cent. Comm. Park**
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 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.

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 | (41,544) |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 285,888 |
| 10 | 1994 Additions | (38,273) |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 247,615 |
| 13 | 1995 Additions | (36,450) |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 211,165 |
| 16 | 1996 Additions | (33,200) |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 177,965 |

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

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 211,165 |
| 20 | Jan | 208,398 |
| 21 | Feb | 205,632 |
| 22 | Mar | 202,865 |
| 23 | Apr | 200,098 |
| 24 | May | 197,332 |
| 25 | Jun | 194,565 |
| 26 | Jul | 191,798 |
| 27 | Aug | 189,032 |
| 28 | Sep | 186,265 |
| 29 | Oct | 183,498 |
| 30 | Nov | 180,732 |
| 31 | Ending Balance 12/31/96 | 177,965 |
| 32 | Average Balance | 194,565 |
| 33 | Non-used and Useful Percentage | 4.91% |
| 34 | Non-used and Useful Amount | 9,553 |



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 | 4,396,985 | 4,548,529 | 4,456,554 | 4,838,059 | 4,618,754 | 4,483,388 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,328 | 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 | 568,887 | 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 | 65,810 |
| 11 | Accrued Interest Receivable | 187,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 187,966 | 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 | 2,302,978 | 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 | 2,057,177 | 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 | 782,268 | 844,928 | 934,869 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,087 | 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 | 596,781 |
| 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) | (140,328) | (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 | 4,370,488 | 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 | 335,186,498 | 362,682,250 | 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 | 7,027,998 |
| 6 | | | | | | | | | | | | | | | |
| 7 | GROSS UTILITY PLANT | 341,911,668 | 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) | (96,977,468) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (98,845,493) |
| 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 | 2,168,154 |
| 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 | 2,813,685 | 2,813,685 | 2,813,685 | 2,813,685 | 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 | 6,098,028 | 7,858,940 | 6,114,057 | 4,507,695 | 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 | 12,669,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,918 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |

901



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 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,818,754 | 4,463,398 |
| 34 | Other Accounts Receivable | 381,595 | 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 | 62,820 | 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 | 9,528,283 | 9,956,518 | 9,487,912 |
| 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 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 | 2,358,949 |
| 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 | 4,848,108 | 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 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,890 | 341,347,177 | 343,469,022 | 333,207,923 |

206



Note: May not c[illegible] 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 | 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 | 1,810,000 | 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 | (99,513) | 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 | 1,763,187 | 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 | 58,361 | 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 | 1,829,788 | 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 | | | | | | | | | | | | | | | |

903

6/15/95 1:41 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 | 7,169,270 | 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 | 113,502,258 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,822 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (28,592,018) | (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 | 21,157,239 |
| 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 | 326,681,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,957 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

904



Note: May not c[illegible] not due to rounding.

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 | 0 | |
| 1 | Dated 3/22/93 | 0 | | Dated 3/22/93 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 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 - % | 4.91% | 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 - % | 3.93% | A-10 (S) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (S) |

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

Company: SSU / Seminole / Florida Cont. Comm. Park
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 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 |

906



Note: May not cross foot due to rounding.

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

**Company: SSU / Seminole / Florida Cent. Comm. Park**
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 | 109,301 | 0 | 109,301 | 34,604 | 143,905 | 31.66% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 109,301 | 0 | 109,301 | 34,604 | 143,905 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 107,444 | 3,478 | 110,921 | 0 | 110,921 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 38,168 | 0 | 38,168 | 0 | 38,168 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 28,823 | (743) | 28,080 | 1,557 (A) | 29,637 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (34,396) | (2,952) | (37,348) | 12,748 (B) | (24,600) | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 140,039 | (217) | 139,821 | 14,305 | 154,126 | | |
| 12 | **NET OPERATING INCOME** | (30,738) | 217 | (30,520) | 20,299 | (10,221) | | |
| 13 | **RATE BASE** | 347,149 | 0 | 347,149 | | 347,149 | | A-2(S) |
| 14 | **RATE OF RETURN** | (8.85%) | | (8.79%) | | (2.94%) | | 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 / Seminole / Florida Cent. Comm. Park
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 | 109,301 | 0 | 109,301 | 113,082 | 222,383 | 103.46% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 109,301 | 0 | 109,301 | 113,082 | 222,383 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 107,444 | 3,478 | 110,921 | 0 | 110,921 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 38,168 | 0 | 38,168 | 0 | 38,168 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 28,823 | (743) | 28,080 | 5,089 (A) | 33,169 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (34,396) | (2,952) | (37,348) | 41,658 (B) | 4,310 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 140,039 | (217) | 139,821 | 46,747 | 186,568 | | |
| 12 | **NET OPERATING INCOME** | (30,738) | 217 | (30,520) | 66,335 | 35,814 | | |
| 13 | **RATE BASE** | 347,149 | 0 | 347,149 | | 347,149 | | A-2(S) |
| 14 | **RATE OF RETURN** | (8.85%) | | (8.79%) | | 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 / Seminole / Florida Cent. Comm. Park
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% | (20.84%) | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | (2.94%) | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 347,149 | 347,149 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 35,815 | (10,221) | | |
| 7 | Adjusted Income Under Present Rates | (30,520) | (30,520) | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 66,335 | 20,299 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 107,993 | 33,047 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 113,082 | 34,604 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 107,993 | 33,047 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 41,658 | 12,748 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 5,089 | 1,557 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 66,335 | 20,299 | | 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 / Seminole / Florida Cent. Comm. Park
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 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 | 122 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 85 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 59 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 3,212 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 3,478 | |
| 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. | 262 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (1,005) | |
| 43 | | | |
| 44 | | (743) | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (2,952) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (2,952) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | (217) | |
| 53 | | | |

6/20/95 4:28 PM B03S.XLS

Note: May not cross foot due to rounding.

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

**Company: SSU / Seminole / Florida Cent. Comm. Park**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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)

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | | 1996 Revenues (Present) | | |
| Line No. | Account No. and Description | Per Books | Adjustments | 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 | 0 | 0 | 0 |
| 9 | 522.2 Measured - Commercial | 108,834 | 0 | 108,834 |
| 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 | 108,834 | 0 | 108,834 |
| 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 | 467 | 0 | 467 |
| 18 | 537 Unbilled Revenues | 0 | 0 | 0 |
| 19 | Subtotal Other Sewer Sales | 467 | 0 | 467 |
| 20 | **TOTAL SEWER SALES** | 109,301 | 0 | 109,301 |
| 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** | 109,301 | 0 | 109,301 |



Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 | 67,414 | 3,272 | 70,686 | 65,809 | 3,136 | 68,945 | 443 | 46 | 489 | 1,163 | 90 | 1,253 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 16,847 | 15 | 16,862 | 16,446 | 0 | 16,446 | 111 | 6 | 117 | 291 | 9 | 299 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 2,202 | 0 | 2,202 | 2,202 | 0 | 2,202 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 9,081 | 3 | 9,084 | 9,060 | 0 | 9,060 | 1 | 0 | 1 | 20 | 3 | 22 |
| 7 | 716 Fuel for Power Production | 734 | 0 | 734 | 734 | 0 | 734 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 938 | 0 | 938 | 938 | 0 | 938 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 5,243 | 14 | 5,257 | 5,166 | 0 | 5,166 | 24 | 2 | 26 | 53 | 11 | 65 |
| 10 | 731 Contractual Services - Eng. | 9 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 9 |
| 11 | 732 Contractual Services - Acct. | 47 | 0 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 47 | 0 | 47 |
| 12 | 733 Contractual Services - Legal | 29 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 0 | 29 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 1,588 | 90 | 1,679 | 1,515 | 56 | 1,571 | 0 | 0 | 0 | 74 | 34 | 108 |
| 15 | 741 Rental of Real Building/Real Property | 42 | 7 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 42 | 7 | 49 |
| 16 | 742 Rental of Equipment | 2 | 1 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 3 |
| 17 | 750 Transportation Expense | 236 | 3 | 239 | 199 | 0 | 199 | 17 | 2 | 19 | 21 | 1 | 22 |
| 18 | 756 Insurance - Vehicle | 32 | 0 | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 32 | 0 | 32 |
| 19 | 757 Insurance - General Liability | 67 | 14 | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 67 | 14 | 81 |
| 20 | 758 Insurance - Workman's Comp | 1,153 | 1 | 1,153 | 1,125 | 0 | 1,125 | 8 | 0 | 8 | 20 | 0 | 20 |
| 21 | 759 Insurance - Other | 7 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 7 |
| 22 | 760 Advertising Expense | 7 | 7 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 7 | 14 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 196 | 0 | 196 | 0 | 0 | 0 | 0 | 0 | 0 | 196 | 0 | 196 |
| 24 | 767 Reg. Comm. Exp. - Other | 16 | 0 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 0 | 16 |
| 25 | 770 Bad Debt Expense | 58 | 6 | 64 | 0 | 0 | 0 | 58 | 6 | 64 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 1,498 | 46 | 1,542 | 1,022 | 0 | 1,022 | 145 | 8 | 154 | 328 | 38 | 366 |
| 27 | TOTAL SEWER O & M EXPENSES | 107,444 | 3,478 | 110,921 | 104,215 | 3,192 | 107,407 | 806 | 72 | 878 | 2,422 | 214 | 2,637 |

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 / Seminole / Florida Cent. Comm. Park
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 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 | 5,482 | 4,951 | 5,781 | 5,589 | 5,769 | 5,585 | 5,773 | 5,769 | 5,586 | 5,772 | 5,586 | 5,770 | 67,414 | 3,272 | 70,686 |
| 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) | 1,370 | 1,237 | 1,445 | 1,397 | 1,442 | 1,396 | 1,443 | 1,442 | 1,396 | 1,442 | 1,396 | 1,442 | 16,847 | 15 | 16,862 |
| 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 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 2,202 | 0 | 2,202 |
| 6 | 715.1-.8 Purchased Power | 757 | 757 | 757 | 757 | 757 | 757 | 757 | 757 | 757 | 757 | 757 | 757 | 9,081 | 3 | 9,084 |
| 7 | 716.1-.8 Fuel for Power Production | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 734 | 0 | 734 |
| 8 | 718.1-.8 Chemicals | 51 | 51 | 143 | 51 | 51 | 51 | 143 | 51 | 102 | 51 | 143 | 51 | 938 | (0) | 938 |
| 9 | 720.1-.8 Materials & Supplies | 306 | 282 | 804 | 283 | 803 | 283 | 334 | 283 | 803 | 283 | 497 | 283 | 5,243 | 14 | 5,257 |
| 10 | 731.1-.8 Contractual Services - Eng. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 0 | 9 |
| 11 | 732.1-.8 Contractual Services - Acct. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 | 0 | 47 |
| 12 | 733.1-.8 Contractual Services - Legal | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 29 | 0 | 29 |
| 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 | 118 | 117 | 292 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 1,588 | 90 | 1,679 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 42 | 7 | 49 |
| 16 | 742.1-.8 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 3 |
| 17 | 750.1-.8 Transportation Expense | 20 | 19 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 236 | 3 | 239 |
| 18 | 756.1-.8 Insurance - Vehicle | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 32 | 0 | 32 |
| 19 | 757.1-.8 Insurance - General Liability | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 67 | 14 | 81 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 94 | 85 | 99 | 96 | 99 | 96 | 99 | 99 | 96 | 99 | 96 | 99 | 1,153 | 1 | 1,153 |
| 21 | 759.1-.8 Insurance - Other | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 0 | 7 |
| 22 | 760.1-.8 Advertising Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 7 | 14 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 16 | 15 | 17 | 17 | 16 | 16 | 16 | 16 | 16 | 17 | 16 | 16 | 196 | 0 | 196 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 | 0 | 16 |
| 25 | 770.1-.8 Bad Debt Expense | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 58 | 6 | 64 |
| 26 | 775.1-.8 Miscellaneous Expenses | 127 | 121 | 128 | 125 | 124 | 124 | 128 | 124 | 124 | 125 | 124 | 125 | 1,496 | 46 | 1,542 |
| 27 | TOTAL SEWER O & M EXPENSES | 8,612 | 7,906 | 9,755 | 8,723 | 9,470 | 8,715 | 9,099 | 8,949 | 9,287 | 8,955 | 9,022 | 8,951 | 107,444 | 3,478 | 110,921 |

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 / Seminole / Florida Cent. Comm. Park
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 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 | (2) 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-.6 Salaries & Wages - Employees | 5,350 | 4,826 | 5,644 | 5,453 | 5,634 | 5,452 | 5,638 | 5,634 | 5,453 | 5,636 | 5,454 | 5,636 | 65,809 | 3,136 | 68,945 |
| 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) | 1,337 | 1,206 | 1,410 | 1,363 | 1,408 | 1,362 | 1,409 | 1,408 | 1,363 | 1,408 | 1,363 | 1,409 | 16,448 | 0 | 16,448 |
| 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 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 2,202 | 0 | 2,202 |
| 6 | 715.1-.6 Purchased Power | 755 | 755 | 755 | 755 | 755 | 755 | 755 | 755 | 755 | 755 | 755 | 755 | 9,060 | 0 | 9,060 |
| 7 | 716.1-.6 Fuel for Power Production | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 734 | 0 | 734 |
| 8 | 718.1-.6 Chemicals | 51 | 51 | 143 | 51 | 51 | 51 | 143 | 51 | 102 | 51 | 143 | 51 | 938 | (0) | 938 |
| 9 | 720.1-.6 Materials & Supplies | 299 | 276 | 797 | 276 | 796 | 276 | 326 | 276 | 796 | 276 | 491 | 277 | 5,166 | 0 | 5,166 |
| 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 | 112 | 112 | 286 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 1,515 | 56 | 1,571 |
| 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 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 199 | 0 | 199 |
| 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) | 91 | 83 | 97 | 93 | 96 | 93 | 96 | 96 | 93 | 96 | 93 | 96 | 1,125 | 0 | 1,125 |
| 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 | 88 | 84 | 88 | 84 | 84 | 84 | 88 | 84 | 85 | 85 | 85 | 85 | 1,022 | 0 | 1,022 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 8,345 | 7,654 | 9,480 | 8,448 | 9,196 | 8,447 | 8,827 | 8,677 | 9,020 | 8,681 | 8,757 | 8,682 | 104,215 | 3,192 | 107,407 |

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 [illegible] not due to rounding.

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

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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. | 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 | 37 | 34 | 37 | 37 | 37 | 37 | 38 | 37 | 36 | 38 | 37 | 37 | 443 | 46 | 489 |
| 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) | 9 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 111 | 6 | 117 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 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 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 | 2 | 26 |
| 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 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 17 | 2 | 19 |
| 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) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 0 | 8 |
| 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 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 58 | 6 | 64 |
| 26 | 775.7 | Miscellaneous Expenses | 12 | 11 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 145 | 8 | 154 |
| 27 | | TOTAL SEWER ALLOCATED CUST ACCTS EXP. | 67 | 61 | 68 | 68 | 68 | 67 | 69 | 68 | 66 | 69 | 68 | 68 | 806 | 72 | 878 |

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 / Seminole / Florida Cent. Comm. Park
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 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. 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 | 96 | 92 | 100 | 99 | 98 | 97 | 98 | 98 | 96 | 99 | 95 | 97 | 1,163 | 90 | 1,253 |
| 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) | 24 | 23 | 25 | 25 | 24 | 24 | 24 | 24 | 24 | 25 | 24 | 24 | 291 | 9 | 299 |
| 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 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 | 3 | 22 |
| 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 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 53 | 11 | 65 |
| 10 | 731.8 Contractual Services - Eng. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 0 | 9 |
| 11 | 732.8 Contractual Services - Acct. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 | 0 | 47 |
| 12 | 733.8 Contractual Services - Legal | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 29 | 0 | 29 |
| 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 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 74 | 34 | 108 |
| 15 | 741.8 Rental of Real Building/Real Property | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 42 | 7 | 49 |
| 16 | 742.8 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 3 |
| 17 | 750.8 Transportation Expense | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 21 | 1 | 22 |
| 18 | 756.8 Insurance - Vehicle | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 32 | 0 | 32 |
| 19 | 757.8 Insurance - General Liability | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 67 | 14 | 81 |
| 20 | 758.8 Insurance - Workman's Comp (2) | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | *2 | 20 | 0 | 20 |
| 21 | 759.8 Insurance - Other | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 0 | 7 |
| 22 | 760.8 Advertising Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 7 | 14 |
| 23 | 766.8 Reg. Comm. Exp. - Rate Case Amort. | 16 | 15 | 17 | 17 | 16 | 16 | 16 | 16 | 16 | 17 | 16 | 16 | 196 | 0 | 196 |
| 24 | 767.8 Reg. Comm. Exp. - Other | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 | 0 | 16 |
| 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 | 27 | 26 | 28 | 28 | 28 | 27 | 28 | 28 | 27 | 28 | 27 | 27 | 328 | 38 | 366 |
| 27 | TOTAL SEWER ALLOCATED A & G EXPENSES | 199 | 191 | 207 | 207 | 204 | 201 | 203 | 204 | 201 | 205 | 196 | 201 | 2,422 | 214 | 2,637 |

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 / Seminole / Florida Cent. Comm. Park
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 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)

| 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 AND ALLOCATED O&M EXPENSES | | | | | | | | | | | |
| 1 | 701.1-.8 Salaries & Wages - Employees | 63,834 | 3,747 | (167) | 67,414 | 0 | 39 | 20 | 0 | 0 | 3,212 | 3,272 | 70,686 |
| 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) | 15,852 | 995 | 0 | 16,847 | 0 | 10 | 5 | 0 | 0 | 0 | 15 | 16,862 |
| 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 | 2,160 | 42 | 0 | 2,202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,202 |
| 6 | 715.1-.8 Purchased Power | 9,083 | 0 | (2) | 9,081 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 9,084 |
| 7 | 716.1-.8 Fuel for Power Production | 720 | 14 | 0 | 734 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 734 |
| 8 | 718.1-.8 Chemicals | 920 | 18 | 0 | 938 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 938 |
| 9 | 720.1-.8 Materials & Supplies | 5,150 | 100 | (8) | 5,243 | 0 | 5 | 7 | 3 | 0 | 0 | 14 | 5,257 |
| 10 | 731.1-.8 Contractual Services - Eng. | 10 | 0 | (1) | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 11 | 732.1-.8 Contractual Services - Acct. | 51 | 1 | (5) | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47 |
| 12 | 733.1-.8 Contractual Services - Legal | 31 | 1 | (3) | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 |
| 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 | 1,565 | 31 | (8) | 1,568 | 0 | 12 | 22 | 56 | 0 | 0 | 90 | 1,679 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 46 | 1 | (4) | 42 | 0 | 7 | 0 | 0 | 0 | 0 | 7 | 49 |
| 16 | 742.1-.8 Rental of Equipment | 2 | 0 | (0) | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 3 |
| 17 | 750.1-.8 Transportation Expense | 235 | 5 | (4) | 236 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 239 |
| 18 | 756.1-.8 Insurance - Vehicle | 35 | 1 | (3) | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32 |
| 19 | 757.1-.8 Insurance - General Liability | 72 | 1 | (7) | 67 | 0 | 14 | 0 | 0 | 0 | 0 | 14 | 81 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 1,142 | 11 | 0 | 1,153 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 1,153 |
| 21 | 759.1-.8 Insurance - Other | 7 | 0 | (1) | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 22 | 760.1-.8 Advertising Expense | 8 | 0 | (1) | 7 | 0 | 0 | 7 | 0 | 0 | 0 | 7 | 14 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 130 | 0 | 66 | 196 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 196 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 18 | 0 | (2) | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| 25 | 770.1-.8 Bad Debt Expense | 63 | 1 | (6) | 58 | 0 | 6 | 0 | 0 | 0 | 0 | 6 | 64 |
| 26 | 775.1-.8 Miscellaneous Expenses | 1,515 | 30 | (49) | 1,496 | 0 | 22 | 24 | 0 | 0 | 0 | 46 | 1,542 |
| 27 | TOTAL SEWER O & M EXPENSES | 102,650 | 4,998 | (204) | 107,444 | 0 | 122 | 85 | 59 | 0 | 3,212 | 3,478 | 110,921 |

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 / Seminole / Florida Cent. Comm. Park
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 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. | 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) | (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 | 62,160 | 3,649 | 0 | 65,809 | 0 | 0 | 0 | 0 | 0 | 3,136 | 3,136 | 68,945 |
| 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) | 15,437 | 1,009 | 0 | 16,446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,446 |
| 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 | 2,160 | 42 | 0 | 2,202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,202 |
| 6 | 715.1-.6 | Purchased Power | 9,060 | 0 | 0 | 9,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,060 |
| 7 | 716.1-.6 | Fuel for Power Production | 720 | 14 | 0 | 734 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 734 |
| 8 | 718.1-.6 | Chemicals | 920 | 18 | 0 | 938 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 938 |
| 9 | 720.1-.6 | Materials & Supplies | 5,067 | 99 | (0) | 5,166 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,166 |
| 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 | 1,486 | 29 | 0 | 1,515 | 0 | 0 | 0 | 56 | 0 | 0 | 56 | 1,571 |
| 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 | 195 | 4 | (0) | 199 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 199 |
| 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) | 1,112 | 13 | 0 | 1,125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,125 |
| 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 | 1,002 | 20 | 0 | 1,022 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,022 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | | 99,319 | 4,896 | (0) | 104,215 | 0 | 0 | 0 | 56 | 0 | 3,136 | 3,192 | 107,407 |

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 / Seminole / Florida Cent. Comm. Park
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 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 Howitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.7 | Salaries & Wages - Employees | 462 | 27 | (46) | 443 | 0 | 25 | 0 | 0 | 0 | 21 | 46 | 489 |
| 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) | 115 | (4) | 0 | 111 | 0 | 6 | 0 | 0 | 0 | 0 | 6 | 117 |
| 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 | 2 | 0 | (0) | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 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 | 0 | (2) | 24 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 26 |
| 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 | 0 | (2) | 17 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 19 |
| 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 | (1) | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 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 | 1 | (6) | 58 | 0 | 6 | 0 | 0 | 0 | 0 | 6 | 64 |
| 26 | 775.7 | Miscellaneous Expenses | 157 | 3 | (15) | 145 | 0 | 8 | 0 | 0 | 0 | 0 | 8 | 154 |
| 27 | | TOTAL SEWER O & M EXPENSES | 850 | 28 | (71) | 806 | 0 | 51 | 0 | 0 | 0 | 21 | 72 | 878 |

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 / Seminole / Florida Cent. Comm. Park
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 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 | 1,212 | 71 | (121) | 1,163 | 0 | 14 | 20 | 0 | 0 | 55 | 90 | 1,253 |
| 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) | 301 | (10) | 0 | 291 | 0 | 4 | 5 | 0 | 0 | 0 | 9 | 299 |
| 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 | 22 | 0 | (2) | 20 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 22 |
| 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 | 1 | (6) | 53 | 0 | 2 | 7 | 3 | 0 | 0 | 11 | 65 |
| 10 | 731.8 | Contractual Services - Eng. | 10 | 0 | (1) | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 11 | 732.8 | Contractual Services - Acct. | 51 | 1 | (5) | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47 |
| 12 | 733.8 | Contractual Services - Legal | 31 | 1 | (3) | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 |
| 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 | 2 | (8) | 74 | 0 | 12 | 22 | 0 | 0 | 0 | 34 | 108 |
| 15 | 741.8 | Rental of Real Building/Real Property | 46 | 1 | (4) | 42 | 0 | 7 | 0 | 0 | 0 | 0 | 7 | 49 |
| 16 | 742.8 | Rental of Equipment | 2 | 0 | (0) | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 3 |
| 17 | 750.8 | Transportation Expense | 22 | 0 | (2) | 21 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 22 |
| 18 | 756.8 | Insurance - Vehicle | 35 | 1 | (3) | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32 |
| 19 | 757.8 | Insurance - General Liability | 72 | 1 | (7) | 67 | 0 | 14 | 0 | 0 | 0 | 0 | 14 | 81 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 22 | (2) | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 |
| 21 | 759.8 | Insurance - Other | 7 | 0 | (1) | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 22 | 760.8 | Advertising Expense | 8 | 0 | (1) | 7 | 0 | 0 | 7 | 0 | 0 | 0 | 7 | 14 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 130 | 0 | 66 | 196 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 196 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 18 | 0 | (2) | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 356 | 7 | (34) | 328 | 0 | 13 | 24 | 0 | 0 | 0 | 38 | 368 |
| 27 | | TOTAL SEWER O & M EXPENSES | 2,481 | 74 | (133) | 2,422 | 0 | 71 | 85 | 3 | 0 | 55 | 214 | 2,637 |

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.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 1 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 | 63,834 | 70,686 | 6,853 | 10.73% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 15,853 | 16,862 | 1,009 | 6.37% |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 2,160 | 2,202 | 42 | 1.95% |
| 6 | 715.1-.8 | Purchased Power | 9,083 | 9,084 | 0 | 0.01% |
| 7 | 716.1-.8 | Fuel for Power Production | 720 | 734 | 14 | 1.95% |
| 8 | 718.1-.8 | Chemicals | 920 | 938 | 18 | 1.95% |
| 9 | 720.1-.8 | Materials & Supplies | 5,150 | 5,257 | 107 | 2.07% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 10 | 9 | (1) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 51 | 47 | (4) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 31 | 29 | (2) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 1,566 | 1,679 | 113 | 7.21% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 46 | 49 | 3 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 2 | 3 | 1 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 235 | 239 | 4 | 1.51% |
| 18 | 756.1-.8 | Insurance - Vehicle | 35 | 32 | (3) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 72 | 81 | 8 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 1,142 | 1,153 | 12 | 1.01% |
| 21 | 759.1-.8 | Insurance - Other | 7 | 7 | (1) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 8 | 14 | 6 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 130 | 196 | 66 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 17 | 16 | (2) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 63 | 64 | 1 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 1,515 | 1,542 | 27 | 1.78% |
| 27 | | TOTAL SEWER O & M EXPENSES | 102,650 | 110,921 | 8,272 | 8.06% |
| 28 | | TOTAL ( LESS ACCTS 766 & 767) | 102,502 | 110,710 | 8,207 | 8.01% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| 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-.6 | Salaries & Wages - Employees | 62,160 | 68,945 | 6,785 | 10.92% |
| 2 | 703.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.6 | Employee Pensions & Benefits | 15,437 | 16,446 | 1,009 | 6.53% |
| 4 | 710.1-.6 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.6 | Sludge Removal | 2,160 | 2,202 | 42 | 1.95% |
| 6 | 715.1-.6 | Purchased Power | 9,060 | 9,060 | 0 | 0.00% |
| 7 | 716.1-.6 | Fuel for Power Production | 720 | 734 | 14 | 1.95% |
| 8 | 718.1-.6 | Chemicals | 920 | 938 | 18 | 1.95% |
| 9 | 720.1-.6 | Materials & Supplies | 5,067 | 5,166 | 99 | 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 | 1,486 | 1,571 | 85 | 5.70% |
| 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 | 195 | 199 | 4 | 1.81% |
| 18 | 756.1-.6 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 19 | 757.1-.6 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 20 | 758.1-.6 | Insurance - Workman's Comp | 1,112 | 1,125 | 13 | 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 | 1,002 | 1,022 | 20 | 1.98% |
| 27 | TOTAL SEWER O & M EXPENSES | | 99,319 | 107,407 | 8,088 | 8.14% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | | 99,319 | 107,407 | 8,088 | 8.14% |

NOTE: See Volume II for variance explanations.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-6(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

| 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 | 701.1-.7 Salaries & Wages - Employees | 462 | 489 | 27 | 5.85% |
| 2 | 703.1-.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 Employee Pensions & Benefits | 115 | 117 | 2 | 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 | 2 | 1 | (0) | (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 | 25 | 26 | 1 | 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 | 18 | 19 | 1 | 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 | 8 | 8 | (0) | (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 | 63 | 64 | 1 | 2.35% |
| 26 | 775.1-.7 Miscellaneous Expenses | 157 | 154 | (4) | (2.30%) |
| 27 | TOTAL SEWER O & M EXPENSES | 850 | 878 | 28 | 3.28% |
| 28 | TOTAL (LESS ACCTS 766 & 767) | 850 | 878 | 28 | 3.28% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
## SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-8(S)
Page 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 | 1,212 | 1,253 | 41 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 301 | 299 | (2) | (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 | 22 | 22 | 1 | 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 | 58 | 65 | 7 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 10 | 9 | (1) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 51 | 47 | (4) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 31 | 29 | (2) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 80 | 108 | 28 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 46 | 49 | 3 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 2 | 3 | 1 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 22 | 22 | (1) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 35 | 32 | (3) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 72 | 81 | 8 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 22 | 20 | (2) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | 7 | 7 | (1) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 8 | 14 | 6 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 130 | 196 | 66 | 51.12% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 17 | 16 | (2) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 356 | 366 | 11 | 3.00% |
| 27 | | TOTAL SEWER O & M EXPENSES | 2,481 | 2,637 | 156 | 6.29% |
| 28 | | TOTAL (LESS ACCTS 766 & 767) | 2,334 | 2,425 | 91 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 / Seminole / Florida Cent. Comm. Park
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 [ ]

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 Crosse | $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 | | | | 28,831 | 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 | | | $521,502 | |
| 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 | $1 |
| 51 | Marco Island | Docket No. 920655-WS | 108,820 | 37 |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 233 |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 23 |
| 54 | | | 854,174 | 293 |
| 55 | *Current Rate* Case Expense | | | |
| 56 | Consolidated Rate Case | | 995,152 | 342 |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 148 |
| 58 | | | 1,427,241 | 490 |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 784 |
| 60 | Annual Amortization | | $570,354 | $196 |
| 61 | | | | |
| 62 | Method of Allocation Between Systems: | | | |
| 63 | Average Number of Customers | | 125,152 | 43 |
| 64 | % of Total | | 100.000000% | 0.034358% |

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

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Seminole / Florida Cent. Comm. Park
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 [ ]

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 / Seminole / Florida Cent. Comm. Park
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 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 / Seminole / Florida Cent. Comm. Park
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 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 / Seminole / Florida Cent. Comm. Park
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 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 | 1,053 | 40 | 2.50% | 26 | 0 | 26 | 0.00% | | 0 | 26 |
| 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 | 15.74% | | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 285,503 | 30 | 3.33% | 9,507 | 0 | 9,507 | 15.74% | | 1,496 | 8,011 |
| 9 | 361.2 Collection Sewers - Gravity | 8,985 | 45 | 2.22% | 199 | 0 | 199 | 15.74% | | 31 | 168 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | | 0 | 0 |
| 11 | 363.2 Services to Customers | 12 | 38 | 2.63% | 0 | 0 | 0 | 0.00% | | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 8,754 | 5 | 20.00% | 1,751 | 0 | 1,751 | 0.00% | | 0 | 1,751 |
| 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 | 90,756 | 32 | 3.13% | 2,841 | 0 | 2,841 | 15.00% | (1) | 426 | 2,415 |
| 18 | 370.3 Receiving Wells | 0 | 30 | 3.33% | 0 | 0 | 0 | 15.74% | | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 48,529 | 18 | 5.56% | 2,698 | 0 | 2,698 | 15.31% | (1) | 413 | 2,285 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 18 | 5.56% | 0 | 0 | 0 | 15.74% | | 0 | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 130,000 | NA | NA | 0 | 0 | 0 | 0.00% | | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 1,011 | 32 | 3.13% | 32 | 0 | 32 | 0.00% | | 0 | 32 |
| 24 | 380.4 Treatment & Disposal | 730,681 | 18 | 5.56% | 40,626 | 0 | 40,626 | 0.00% | | 0 | 40,626 |
| 25 | 381.4 Plant Sewers | 58,126 | 35 | 2.86% | 1,662 | 0 | 1,662 | 0.00% | | 0 | 1,662 |
| 26 | 382.4 Outfall Sewer Lines | 760 | 30 | 3.33% | 25 | 0 | 25 | 0.00% | | 0 | 25 |
| 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 | 123 | NA | NA | 0 | 0 | 0 | 0.00% | | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 1,252 | 40 | 2.50% | 31 | 0 | 31 | 0.00% | | 0 | 31 |
| 31 | 390.5 Office Furniture & Equipment | 774 | 15 | 6.67% | 52 | 0 | 52 | 0.00% | | 0 | 52 |
| 32 | 390.51 Computer Equipment | 2,060 | 6 | 16.67% | 343 | 0 | 343 | 0.00% | | 0 | 343 |
| 33 | 391.5 Transportation Equipment | 1,188 | 6 | 16.67% | 198 | 0 | 198 | 0.00% | | 0 | 198 |
| 34 | 392.5 Stores Equipment | 11 | 18 | 5.56% | 1 | 0 | 1 | 0.00% | | 0 | 1 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 431 | 16 | 6.25% | 27 | 0 | 27 | 0.00% | | 0 | 27 |
| 36 | 394.5 Laboratory Equipment | 391 | 15 | 6.67% | 26 | 0 | 26 | 0.00% | | 0 | 26 |
| 37 | 395.5 Power Operated Equipment | 494 | 12 | 8.33% | 41 | 0 | 41 | 0.00% | | 0 | 41 |
| 38 | 396.5 Communication Equipment | 224 | 10 | 10.00% | 22 | 0 | 22 | 0.00% | | 0 | 22 |
| 39 | 397.5 Miscellaneous Equipment | 101 | 15 | 6.67% | 7 | 0 | 7 | 0.00% | | 0 | 7 |
| 40 | 398.5 Other Tangible Plant | 190 | 10 | 10.00% | 19 | 0 | 19 | 0.00% | | 0 | 19 |
| 41 | INTANGIBLE PLANT | 1,053 | | 2.47% | 26 | 0 | 26 | 0.00% | | 0 | 26 |
| 42 | COLLECTION PLANT | 303,254 | | 3.78% | 11,457 | 0 | 11,457 | 13.33% | | 1,527 | 9,930 |
| 43 | SYSTEM PUMPING PLANT | 139,285 | | 3.98% | 5,539 | 0 | 5,539 | 15.15% | | 839 | 4,700 |
| 44 | TREATMENT AND DISPOSAL PLANT | 920,578 | | 4.60% | 42,345 | 0 | 42,345 | 0.00% | | 0 | 42,345 |
| 45 | GENERAL PLANT | 7,240 | | 10.59% | 767 | 0 | 767 | 0.00% | | 0 | 767 |
| 46 | TOTAL DEPRECIATION EXPENSE | 1,371,410 | | 4.38% | 60,134 | 0 | 60,134 | 3.93% | | 2,366 | 57,768 |
| 47 | LESS: AMORTIZATION OF CIAC | | | | (19,600) | 0 | (19,600) | | | 0 | (19,600) |
| 48 | NET DEPRECIATION EXPENSE - SEWER | | | | 40,534 | 0 | 40,534 | | | 2,366 | 38,168 |

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 / Seminole / Florida Cent. Comm. Park
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 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

| | (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 | 5,804 | 5.52% | 320 | 0 | 320 | 0.00% | 0 | 320 |
| 2 | Line/Main Extension Fees | 505,860 | 3.51% | 17,756 | 0 | 17,756 | 0.00% | 0 | 17,756 |
| 3 | Contributed Lines | 0 | 3.51% | 0 | 0 | 0 | 13.33% | 0 | 0 |
| 4 | Contributed Property Other Than Lines | 0 | 4.81% | 0 | 0 | 0 | 15.15% | 0 | 0 |
| 5 | Service Installation Fees | 31,682 | 4.81% | 1,524 | 0 | 1,524 | 0.00% | 0 | 1,524 |
| 6 | **TOTAL SEWER CIAC AMORT. EXPENSE** | 543,346 | | 19,600 | 0 | 19,600 | | 0 | 19,600 |

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 / Seminole / Florida Cent. Comm. Park**
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 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 | 8,754 | 1,751 | 20.00% |
| 3 | 365.2 Flow Measuring Installation | 0 | 0 | 0.00% |
| 4 | 354.4 Structures & Improvements | 1,011 | 32 | 3.16% |
| 5 | 380.4 Treatment & Disposal | 730,681 | 40,626 | 5.56% |
| 6 | 381.4 Plant Sewers | 58,126 | 1,662 | 2.86% |
| 7 | 382.4 Outfall Sewer Lines | 760 | 25 | 3.29% |
| 8 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0.00% |
| 9 | **COMPOSITE RATE** | 799,332 | 44,096 | 5.52% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 0 | 0 | 0.00% |
| 12 | 360.2 Collection Sewers - Force | 285,503 | 9,507 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 8,985 | 199 | 2.21% |
| 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 | 90,756 | 2,841 | 3.13% |
| 17 | 370.3 Receiving Wells | 0 | 0 | 0.00% |
| 18 | 371.3 Pumping Equipment | 48,529 | 2,698 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0.00% |
| 20 | **COMPOSITE RATE** | 433,773 | 15,245 | 3.51% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 12 | 0 | 0.00% |
| 23 | **COMPOSITE RATE** | 12 | 0 | 0.00% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 799,332 | 44,096 | 5.52% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 433,773 | 15,245 | 3.51% |
| 27 | Service Installation Fees (Line 23) | 12 | 0 | 0.00% |
| 28 | **COMPOSITE RATE** | 1,233,117 | 59,341 | 4.81% |

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 / Seminole / Florida Cent. Comm. Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following 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%)** | 4,919 | 0 | 4,919 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 5,393 | 262 | 5,655 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 5,393 | 262 | 5,655 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 18,511 | 0 | 18,511 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 18,511 | 0 | 18,511 | | |
| 10 | Non-used & Useful Percent | | | 5.43% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | (1,005) | (1,005) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 18,511 | (1,005) | 17,506 | | |
| 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)** | 28,823 | (743) | 28,080 | | 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 / Seminole / Florida Cent. Comm. Park**
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 [ ] Non FPSC [ ]

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 | 109,301 | 0 | 109,301 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 107,444 | 3,478 | 110,921 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 38,168 | 0 | 38,168 | B-14(S) |
| 6 | Amortization | 0 | 0 | 0 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 28,823 | 4,175 | 32,998 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 174,435 | 7,653 | 182,088 | |
| 9 | **PRE-TAX OPERATING INCOME** | (65,134) | (7,653) | (72,787) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (65,134) | (7,653) | (72,787) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 347,149 | 0 | 347,149 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 18,364 | 0 | 18,364 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (83,498) | (7,653) | (91,151) | |
| 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) | (32,209) | (2,952) | (35,161) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 1,915 | 0 | 1,915 | C-1(S) |
| 22 | Investment Tax Credit | 272 | 0 | 272 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (34,396) | (2,952) | (37,348) | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Seminole / Florida Cent. Comm. Park
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 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 (%) | 3.93% | 0.00% | 3.93% | B-14 (S) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | To Above |

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