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

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

vs. Joseph J. DeRouin, et al.

PSC Docket No. 920199-WS



SOUTHERN STATES UTILITIES, INC. DELTONA UTILITIES, INC.

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 920199-WS

RESPONSE TO MFR DEFICIENCY NO. 9



APPENDIX N

WATER AND WASTEWATER MINIMUM FILING REQUIREMENTS

Containing

Supplemental Information To MFR SCHEDULES B-10: RATE CASE EXPENSE As Contained In

BOOK 1 - 6 of VOLUME II BOOK 1 - 3 of VOLUME III

FOR THE TEST YEAR ENDED **DECEMBER 31, 1991**

DOCUMENT NUMBER-DATE

06384 JUN 17 1992

FPSC-RECORDS/REPORTING

DOCKET NO. 920199-WS SUPPLEMENTAL INFORMATION TO SCHEDULE B-10

ANALYSIS OF RATE CASE EXPENSE

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SUMMARY OF ACTUAL AND ESTIMATED RATE CASE EXPENSE - 1991 / 1992

Company: All Filed FPSC Systems

Docket No.: 920199-WS Test Year Ended: 12/31/91 interim [] Fina! [X] Historic [X] Projected [X] Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

FPSC

Schedule: B-10a Page 1 of 91 Preparer: Chuck Lewis

Line No:	RATE CASE EXPENSE	1991 Actual Charges	1992 Estimated Costs	Total Rate Case Expense
1	A. MFR CONSULTANTS:			
2	1. ROBERT NIXON	\$72,660	\$61,581	\$134,241
3	(Cronin, Jackson, Nixon, & Wilson, CPA's) 2. JOHN SHEAHEN	154,482	97,137	251,619
4	(Sheahen, Rowlson, & Messina, CPA's) 3. FRANK SEIDMAN	77,171	29,647	106,818
5	(Management & Regulatory Consultants) 4. DEBBIE SWAIN (Milian & Swain Consultants)	215,318	63,601	278,919
6	SUBTOTAL	519,531	251,966	771,597
7	B. ENGINEERING CONSULTANTS:			
8	1. HARTMAN & ASSOCIATES	32,972	50,000	82,972
9	C. LEGAL CONSULTANTS:			
10	1. MESSER, VICKERS & ASSOCIATES	9,415	325,000	334,415
11	2. KEN GATUN	2,675	0	2,675
12	SUBTOTAL	12,090	325,000	337,090
13	TOTAL OF OUTSIDE CONSULTANTS CHARGES	564,693	626,966	1,191,659
14	D. MISCELLANEOUS CHARGES (Temporary Help, Overnight mail, etc.)	110,193	0	110,193
15	E. MFR ASSEMBLY:			
17	1. Outside Printers	0	22,600	22,600
18	2. Customer Notification Costs	0	412,733	412,733
19	3. Material & Supplies	0	29,459	29,459
20	4. Others	0	3,306	3,306
21	SUBTOTAL	0	458,098	468,098
22	F. RATE CASE FILING FEES:	2,250	0	2,250
23	GRAND TOTAL	\$677,136	\$1,095,064	\$1,772,200
25	AMORTIZED OV	ER 4 YEARS		4
26	RATE CASE AM	ORTIZATION PER CURRE	NT FILING	\$443,050

Note: See supporting schedules for detail.

SUMMARY OF RATE CASE EXPENSE - 1991 ACTUAL OUTSIDE COSTS BY CONSULTANTS

Company: All Filed FPSC Systems

Docket No.: 920199-WS Test Year Ended: 12/31/91 Interim [] Final [X] Historic [X] Projected [] Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

FPSC

Schedule: B-10a Page 2 of 91 Preparer: Chuck Lewis

		, (1)	(2)	(3)
Line No:	1991 RATE CASE EXPENSE	AVERAGE HOURLY RATE (a)	TOTAL NUMBER OF HOURS	TOTAL
	LEGAL	\$140.00	· 38	ès oso
1	KEN HOFFMAN (MESSERVICKERS)	\$159.49	38 20	\$5,353 \$3,110
2	JOE CRESSEE (MESSER/VICKER) SECRETARIAL SUPPORT (MESSER/VICKERS)	\$53.18	6	\$293
4	OUT OF POCKET MISCELLANEOUS	400.10	•	\$660
•			63	\$9,415
5	KEN GATUN (GATUN/WOODS)	\$125.00	17	\$2,188
6	OUT OF POCKET MISCELLANEOUS		0	\$487
			17	\$2,675
	ENGINEERING	***		
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85,00 \$45,03	14 668	\$1,182 \$30,084
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.03 \$25.00	10	\$30,084 \$243
9 10	ED COX (HARTMAN & ASSOCIATES) BARONE (HARTMANN & ASSOCIATES)	\$20.00 \$20.00	2	\$37
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	ō	\$12
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	8	\$118
13	OUT OF POCKET MISCELLANEOUS			\$1,295
			702	\$32,971
4.4	ACCOUNTING	\$108.00	202	\$21,784
14	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$105.00	<i>2</i> 02 70	\$2,903
15 16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON) PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$61.20	756	\$46,267
17	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$22.50	25	\$551
18	OUT OF POCKET MISCELLANEOUS	VIII		\$1,156
			1,052	\$72,660
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CONSULTANTS	S. INC \$85.00	749	\$63,628
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSULTANTS,		166	\$8,300
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTANTS, INC.	\$41.78	73	\$3,050
22	OUT OF POCKET MISCELLANEOUS			\$2,193
			988	\$77,171
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	812	\$73,035
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	1,123	\$78,575
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	94	\$2,350
26	OUT OF POCKET MISCELLANEOUS		2,028	\$522 \$154,482

27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$62.79	238	\$14,958
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00 \$43.39	1,847 230	\$138,514 \$10,000
29 30	CLERICAL (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$43.39 \$70.31	230 678	\$47,702
31	OUT OF POCKET MISCELLANEOUS	3/0.31		\$4,144
			2,994	\$215,318
32		GRAND TOTAL	7.844	\$564.692
VZ		divate to the	,,,,,,,	\$007.032

Note:

⁽a) Average hourly rate reflects changes to the hourly rate charged during the year. Detailed information is available in the supporting monthly schedules.

SUMMARY OF RATE CASE EXPENSE - 1992 ESTIMATED OUTSIDE COSTS BY CONSULTANTS

Company: All Filed FPSC Systems

Docket No.: 920199-WS Test Year Ended: 12/31/91 Interim [] Final [X] Historic [] Projected [X] Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

FPSC

Schedule: B-10a Page 3 of 91 Preparer: Chuck Lewis

_		(1)	(2)	(3)
Line No:	1992 RATE CASE EXPENSE	AVERAGE HOURLY RATE (2)	TOTAL NUMBER OF HOURS	TOTAL
	LEGAL			
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	1,250	\$175,000
2	JOE CRESSEE (MESSER/VICKER)	\$150.00	500	\$75,000
3	FLOYD SELF (MESSER-VICKER)	\$120.00	250	\$30,000
4	LAURA WILSON (MESSER/VICKER)	\$90.00	2,500	\$45,000 \$325,000
5	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$80.00	170	\$13,600
6	MARK RYNNING (HARTMAN & ASSOCIATES)	\$75.00	78	\$5,850
7	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$50,00	372	\$18,600
ė	HOWARD COX (HARTMANN & ASSOCIATES)	\$40.00	96	\$3,840
9	TERRY ROE (HARTIMAN & ASSOCIATES)	\$35.00	64	\$2,240
10 11	SECRETARIAL SUPPORT (HARTIMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$30.00	88	\$2,640 \$3,230
			868	\$50,000
	ACCOUNTING	****	•••	#41 DO1
12		\$130.00	322 265	\$41,891 \$17,245
13	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00 \$25.00	200 50	\$1,250
14 15	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	30	\$1,230 \$1,195
15	OUT OF POCKET MISCELLANEOUS		638	\$61,581
16	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CONSULTANTS, INC	\$85,00	275	\$23,333
17	SECRETARIAL (MANAGEMENT AND REGULATORY CONSULTANTS, INC	\$35.00	133	\$4,667
	CLERICAL (MANAGEMENT AND REGULATORY CONSULTANTS, INC	\$25.00	0	\$0
19	OUT OF POCKET MISCELLANEOUS	V	_	\$1,647
	OF STREET		408	\$29,647
20	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	770	\$69,300
21	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	350	\$24,500
22	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	125	\$3,125
23	OUT OF POCKET MISCELLANEOUS		1,245	\$212 \$97,137

24	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	200	\$15,000
25	CONSUELO BEZO (MILIAN SWAIN & ASSOCIATES)	\$75.00	200	\$15,000
26 27	MARIA BRAVO (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$75.00	400	\$30,000 \$3,601
	•		800	\$63,601
28	•	GRAND TOTAL	6,458	\$626,966

Company: All Filed FPSC Systems

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

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FP8C

Schedule: B-10a Page 4 of 91 Preparer: Chuck Lewis

(1)	. (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	·		TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
Line No:	GENERAL RATE CASE EXPENSE ACCOUNT 186.001	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL			·									
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	38.24	5352.99	\$140.00		\$0.00	\$140,00		\$0.00	\$140.00		\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$159.49	19.50	3110.00	\$175.00		\$0.00	\$175.00		\$0.00	\$150.00		\$0.00 \$0.00
	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75 00	2.50	187.50	\$75.00		\$0.00	\$75,00		\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS		<u>0 00</u> -	659.98 \$9.310.47		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
		•	bU.24	38,310.47		0.00	\$0.00		0.00	Q 0.00			*
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	17.50	2187.50	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
	OUT OF POCKET MISCELLANEOUS	# 160.00	0.00	487.02	******		•	•					
٠	OUT OF TOURE I MACCELLANE DOG	'	17.50	\$2,674.52		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
	ENGINEERING						***	405.00		\$0.00	\$85.00		\$0,00
	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.83	835.47	\$85.00		\$0.00	\$85.00		\$0.00	\$45.00		\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.06 \$25.00	407.70 4.16	18369.14 104.00	\$45.00 \$25.00		\$0.00 \$0.00	\$45.00 \$25.00		\$0.00	\$25.00		\$0.00
	ED COX (HARTMAN & ASSOCIATES)	\$20.00	0.86	17.20	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00		\$0.00
	BARONE (HARTMANN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	4.65	69.82	\$15.00		\$0.00	\$15.00		\$0.00	\$15.00		\$0.00
	OUT OF POCKET MISCELLANEOUS	*	0.00	705.72			\$0.00			\$0.00			\$0.00
14			427.20	\$20,101.35		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING				4100.00		40.00	\$120,00		\$8.00	\$120.00		\$0.00
	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	8.00	960.00	\$120.00		\$0.00 \$0.00	\$120.00 \$62.00		\$0.00	\$62.00		\$0.00
	RON JURGUTIS (CROMN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00 0.00	\$62.00 \$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
17 18	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$65.00 \$25.00	0.00 0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
	OUT OF POCKET MISCELLANEOUS	\$1 0. 60	0.00	22.46	*******		*****						
10	OUT OF TOOLET IMODELEDITECTOR		8.00	\$982.46		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	12.50	1062.50	\$85.00		\$0.00	\$85.00		\$0.00	\$65.00		\$0.00
20	SECRETARIAL IMANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00		\$0.00	\$35.00		\$0.00 \$0.00	\$35.00		\$0.00
	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
	OUT OF POCKET MISCELLANEOUS		0.00	0.00						49.55		0.00	\$0.00
			12.50	\$1,062.50		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
20	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	15.50	1395,00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
23 24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	69.00	1725.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0,00
	OUT OF POCKET MISCELLANEOUS	•====	0.00 84.50	377.00 \$3,497.00	*								\$0.00
			84.50	\$3,497.00		0.00	\$0.00		0.00	\$0.00		0.00	\$47.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	21.00	1574.66	\$75.00	13.50	\$1,012.50	\$75.00	9.00	\$0.00	\$75.00	0.00	\$0.00
	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	120.00	9000.00	\$75.00	120.00	\$9,000.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$49.03	7.65	375.10	\$50.00	7.32	\$366.00	\$27.50 \$75.00		\$0.00	\$27.50 \$75.00	0.00	\$0.00 \$0.00
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$45.00	3.21	144.41	\$45.00	3.21	\$144.41	\$75.00		\$0.00	\$15.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	793.79			783.0		0.00	\$0.00		0.00	\$0.00
			151.86	\$11,887.96		144.03	\$11,306.71					2.50	****
32		TOTAL	761.79	\$49,516.26	TOTAL	144.03	\$11,306.71	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 5 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(B)	(10)	(11)	(12)	(13)	(14)
	_		MARCH 1991		<u>-</u>	APRIL 1991			MAY 1991			JUNE 1991	···
Line No:	GENERAL RATE CASE EXPENSE ACCOUNT 186.001	Hourly Rate	Total Hours Billed	Total	Hourly Flate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL			4	*****			****		44.44	4440.00		40.00
	KEN HOFFMAN (MESSERAVICKERS)	\$140.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00 7.40	\$0.00 \$1,295.00	\$140,00 \$150,00		\$0.00 \$0.00
	JOE CRESSE (MESSERVICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.00
	OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00	\$10.00		•	4 , 0.00		1.27	410.00		
-		•	0.00	\$0.00		0.00	\$0.00		7.40	\$1,296.27		0.00	\$0.00
	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$125 00	7.00	\$875.00 \$0.00	\$125.00	10,50	\$1,312.50 487.02	\$140.00		\$0.00	\$140.00		\$0.00
٠			7.00	\$875.00		10.50	\$1,799.52		0.00	\$0.00		0.00	\$0.00
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85,00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.73	\$61,63
	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	14.00	\$652.82	\$45.00	0.00	\$0.00	\$45.00	53.96	\$2,428.02
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.24	\$8.00 \$7.20
	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.36	
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00	\$25.00	0,00 0,36	\$0.00
12 13	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	9.00	\$0.00	\$15.00	0.36	\$5.40 \$91.50
14	OUT OF FOCKET MISCELLAREOUS		0.00	\$0.00		14.00	\$652.82		0.00	\$0.00		55.64	\$2,500.75
	ACCOUNTING	4400.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
	ROBERT NIXON (CRONIN, JACKSON, HIXON & WILSON) RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$120.00 \$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
	PAUL DECHARIO (CRONIN JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00			\$0.00
18	SECRETARIAL (CRONIN JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$85.00 \$25.00		\$0.00
	•		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85,00	12.50	\$1,062.50	\$85.00		\$0.00	\$85.00		\$0.00
	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00	,	\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		12.50	\$1,062.50		0.00	\$0,00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	15.50	\$1,395.00	\$00.00		\$0.00
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	33.00	\$82 5.00 352	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	,	48.50	\$2,572.00	•	0.00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.00
	EILEEN BABKA / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.00
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50		\$0.00
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00	\$75.00		\$0.00
31	OUT OF POCKET MISCELLANEOUS		0 00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32		TOTAL	7.00	\$875.00	TOTAL	37.00	\$3,514.84	TOTAL	55.90	\$3,868.27	TOTAL	55.64	\$2,599.75
OL.								1					,

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 6 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	<u>-</u>		JULY 1991			AUGUST 1991			SEPTÉMBER 1991	·		OCTOBER 1991	
Líne No:	GENERAL RATE CASE EXPENSE ACCOUNT 199.001	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL										44554		***
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	1.90	\$266.00	\$140.00	0 00	\$0.00	\$140.00	0.00	\$0.00	\$140.00 \$150.00	0.00 0.00	\$0.00 \$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	4.40 2.50	\$660.00 \$187.50	\$150.00 \$75.00	0.00 0.00	\$0.00 \$0.00	\$150.00 \$75.00	0.00 0.00	\$0.00 \$0.00	\$75.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERA/ICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	2.50	21.51	\$75.00	0.00	\$0.00 0	\$15.00	0.00	\$0.00	8/ 3.00	0.00	00
•	OUT OF TOOKET MINORETENIEDOG		8.80	\$1,135.01	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$140,00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
•			0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	2.42	\$206.04	\$85.00	0.00	\$0.00	\$85.00	1.68	\$142.80	\$85.00	0.00	\$0.00
Á	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	226 05	\$10,172,25	\$45.00	0.00	\$0.00	\$45.00	35.63	\$1,612.35	\$45.00	48.86	\$2,198.70
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	3.92	\$98.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.50	\$10.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25,00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.49	\$7.35	\$15.90	0.00	\$0.00	\$15.00	0.50	\$7.57	\$15.00	1.30	\$19.50 \$126.21
13	OUT OF POCKET MISCELLANEOUS		229.46	\$207.56 \$10,603.20		0.00	\$0.00		38.01	\$73.75 \$1,836.47		54.08	\$2,442.41
14	ACCOUNTING		229.40	\$10,003.20		0.00	\$0.00		30.01	₩1,030.41		V-9.00	Att Lawrence (
15	ROBERT NIXON (CRONIN JACKSON NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN JACKSON NOON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65,00		\$0.00	\$65.00		\$0.00
18 19	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF FOCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		,0 00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00		\$0.00	\$25,00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS		000			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	*		V.00	
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90,00		\$0.00	\$90.00		\$0.00	\$90,00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	36.00	\$900.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00 \$0	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		36.00	\$25.00 \$925.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	7.50	\$562,16
	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.33	\$9.10
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS	VV		\$0.00		·	. <u>.</u>						9.99
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		7.63	\$581.25
32		TOTAL	274.26	\$12,663.21	TOTAL	0.00	\$0.00	TOTAL	38.01	\$1,836.47	TOTAL	61.91	\$3,023.66
					1								

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

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Schedule: 8-10a Page 7 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			NOVEMBER 199	l 		DECEMBER 1991	l
Line No:	GENERAL RATE CASE EXPENSE ACCOUNT 186.001	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
—							
1	LEGAL KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	36.34	\$5,086.89
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	7.70	\$1,155,00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00			637.2
		•	0.00	\$0.00		44.04	\$6,879.19
5 6	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$140.00		\$0.00	\$140.00		\$0.00
٠	OF OF FOORET MISOELEANEOUS		0.00	\$0.00		0.00	\$0.00
	ENGINEERING			40.00	407.00		\$40£.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00 \$45.00	0.00	\$0.00 \$0.00	\$85.00 \$45.00	5.00 29.00	\$425.00 \$1,305.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES) ED COX (HARTMAN & ASSOCIATES)	\$45.00 \$25.00	0.00	\$0.00	\$25.00	9.00	\$0,00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	2.00	\$30.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00		36 00	\$206.70
14	ACCOUNTING		0.00	\$0.00		30.00	41,800.70
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00	8.00	\$960,00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONINJACKSON NIXON & WILSON)	\$65.00		\$0.00	\$65 00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS		000	\$0.00	10% Discount	8 00	22.46 \$664.21
			9.00	\$0.00	TU'S DISCOUR	8.00	4004.21
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
			0.00	₩0.00		0.00	40.00
27	DEBBIE SWAIN MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	\$0.00	\$75.00		\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50 \$75.00	0.00	\$0.00 \$0.00	\$27.50 \$75.00		\$0.00 \$0.00
30 31	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$/5.00	0.00	\$0.00	₽ 1.3.00		40.00
31	OUT OF FOORE I MISUELLAREOUS		0.00	\$0.00		0.00	\$0.00
32		TOTAL	0.00	\$0.00	TOTAL		\$9,730.10

Company: All Filed FPSC Systems

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

Explanation: Provide the lotal amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP9C

Schedule: 8-10a Page 8 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_		TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
Line No:	BREVARD COUNTY RATE CASE EXPENSE ACCOUNT 188.171	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
—	LEGAL						 .			·			
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175 00	0 00	0.00	\$175 00		\$0.00	\$175,00		\$0,00	\$150.00		\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00		\$0.00	\$75.00		\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
_		4.44.4	•	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00 0.00		\$140.00		\$0.00	\$140.00		3 0.00	¥1-10.00		40.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
Ŕ	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00		\$0.00	\$45.00		\$0.00	\$45.00		\$0.00
ğ	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00 \$25.00		\$0.00 \$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00 0.00	\$25.00		\$0.00 \$0.00	\$25.00 \$15.00		\$0.00 \$0.00	\$15.00		\$0.00
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.00 0.00	0.00	\$15.00		\$0.00	\$15.00		\$0.00	\$15.50		\$0.00
13 14			0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
15	ACCOUNTING. ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSOM)	\$120.00	0.00	0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$85.00		\$0.00
18 19	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00	0.00 0.00	0.00 0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLIANEOUS		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	86.58	7359.30	\$85,00		\$0.00	· \$85.00		\$0.00	\$85.00		\$0.00
	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$50.00	19.57	978 50	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$43 05	12.95	557.50	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS		119.10	324.97 \$9.220.27		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
		\$90.00	0.00	0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.) STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
	OUT OF POCKET MISCELLANEOUS	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.00	0.00 \$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00				•			• • •
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$6.00
	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00	\$75.00 \$27.50	0.00	\$0.00 \$0.00
	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00 \$75.00	0.00 0.00	0.00 0.00	\$50.00 \$75.00	0.00 0.00	\$0.00 \$0.00	\$27.50 \$75.00		\$0.00 \$0.00	\$75.00	0.00	\$0.00
	OUT OF POCKET MISCELLANEOUS	#/3 OU	000	0.00	₽ 7 3.00	4.70	40.00	4.0.00		0			\$0.00
91	AND ALL CONFI MONTEPOREDAN		0 00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
32		TOTAL	119.10	\$9,220.27	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00		***	40.00
											TOTAL	0.00	\$0.00

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total findudes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourty rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: 8-10a Page 9 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_		MARCH 1991			APRIL 1991			MAY 1991			JUNE 1991	
.in e No:	BREVARD COUNTY RATE CASE EXPENSE ACCOUNT 186.171	Hourly Rate	Total Hours Billed	Total	Hourly Flate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total
	LEGAL KEN HOFFMAN (MESSER-VICKERS)	\$140.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00	0,00	\$0.00	\$140.00		\$0.6
2	NEN HUFFMAN (MESSERVICKERS) JOE CRESSE (MESSERVICKERS) SECRETARIAL SUPPORT (MESSERVICKERS)	\$175.00 \$75.00	000	\$0.00 \$0.00	\$175.00 \$75.00	0.00	\$0.00 \$0.00	\$175.00 \$75.00	0.00	\$0.00 \$0.00	\$150.00 \$75.00		\$0.0 \$0.0
4	OUT OF POCKET MISCELLANEOUS	\$13.00	0.00	\$0.00 \$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125 00	0.00	\$0.00	\$140.00		\$0.00	\$140.00		\$0.0
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00 \$0.00	•	0.00	\$0.00	1	0.00	\$6.00		0.00	\$0.0
	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00 0.00	\$0.00 \$8.00	\$85.00 \$45.00	0.00	\$0.00 \$0.00	\$65.00 \$45.00	0.00 0.00	\$0.0 \$0.0
	CHUCK BLISS (HARTMAN & ASSOCIATES) ED COX (HARTMAN & ASSOCIATES)	\$46.63 \$25.00	0.00 0.00	\$0.00 \$0.00	\$46.63 \$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0 \$0
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00 \$0.00	\$25.00 \$15.00	0,00 0,00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$(
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$13.00		\$0.00	\$10.00		\$0
14	OUT OF TOOKET MICOCEDANEOUS		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0
	ACCOUNTING	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0
	ROBERT HOLON (CRONIN, JACKSON, NIXON & WILSON) RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00	4	\$0.00	\$62.00	0.00	\$0
17	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00 \$25.00		\$0.00 \$0.00	\$68.00 \$25.00	0.00 0.00	\$0 \$0
	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$23.00	0.00	*
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	,	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85,00	0.00	\$0.00	\$85.00	1.80	\$153.00	\$85,00	14.60	\$1.265
	SECRETARIAL / STATISTICAL (MANAGEMENT AND REGUL	\$35.00		\$0.00	\$35.00	5.55	\$0.00	\$50.00	3.22	\$181.00	\$50.00	11.75	\$587
21	CLERICAL IMANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 \$17.45	\$25.00	0.62	\$20 91
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	,	0.00	\$0.00		5.02	\$331.45		27.46	\$1,065
•	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	0.00	\$0.00	\$80.00		\$0
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		\$0
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00		\$0
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.00		0.00	\$0
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0
	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0 \$0
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50 \$75.00	0.00	\$0.00 \$0.00	\$27.50 \$75.00	0.00 0.00	\$0.00 \$0.00	\$27.50 \$75.00		\$(
	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00 0_	a/5.00		\$0.00	gra.w		\$0.00	4,5.00		
٠,			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$4
32		TOTAL	0 00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	5.02	\$331.45	TOTAL	27.46	\$1,96

Company: All Filed FPSC Systems

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

Explanation: Provide the lotal amount of rate case expense requested in the applications. State whether the total findudes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the houra billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: 8-10a Page 10 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	-		JULY 1991			AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991	
Line No:	BREVARD COUNTY RATE CASE EXPENSE ACCOUNT 186.171	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
—													
1	LEGAL KEN HOFFMAN (MESSER/VICKERS)	\$140,00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.0
,	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$Q.0
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$8.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.0
4	OUT OF POCKET MISCELLANEOUS			0			0			0		0.00	\$0.0
		•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00	•	0.00	
	KEN GATLIN (GATLINAWOODS) OUT OF POCKET MISCELLANEOUS	\$140,00		\$0.00	\$140.00		\$0.00	\$149.00		\$0.00	\$140.00		\$0.0
۰	OUT OF FOCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.0
Ŕ	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45,00	0.00	\$0.00	\$45.00	0.00	\$0.0
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
10	BARONE (HARTMANN & ASSOCIATES)	\$20,00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.0
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15,00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.0 \$0.0
	OUT OF POCKET MISCELLANEOUS		0.09	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
14	ACCOUNTING		0.00	\$0.00		0.00	\$0.00		0.00	40.00		4.40	•
15	ROBERT NIXON (CRONIN JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.0
16	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62,00	0.00	\$0.00	\$62.00	0.00	\$0.0
17	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$68,00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$88.00	0.00	\$0.6 \$0.6
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0 \$0.0
19	OUT OF POCKET MISCELLANEOUS			\$0.00	1401 B	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.0
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Disconit	0.00	\$0.00			• • • • • • • • • • • • • • • • • • • •
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85,00	6.45	\$548.25	\$85.00	18.15	\$1,542.75	\$85,00	25.90	\$2,201.50	\$85.00	6.56	\$557.6
20	SECRETARIAL / STATISTICAL (MANAGEMENT AND REGUL	\$50.00	0.00	\$0.00	\$50.00	4,60	\$230.00	\$50,00	0.00	\$0.00	\$50.00	0.00	\$0.0
21	CLERICAL/STATISTICAL MANAGEMENT AND REGULATO	\$25.00	0.60	\$15.00	\$25.00	0.00	\$0.00	\$50,00	5.90	\$295.00	\$50.00	3.45	\$172.5 \$4.6
22	OUT OF POCKET MISCELLANEOUS		7.05	\$31.65 \$594.90		22,75	\$7.70 \$1.790.45		31.80	\$90.46 \$2,586.96		10.01	\$734.7
			7.05	\$394.90		22.15	\$1,760.43		31.00	42,000.50		10.01	4.4.
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90,00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.0
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.0
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0 \$0.0
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		8.00	\$0.00		0.00	\$0.00		0.00	\$0.0
		A==		•	434		•	A70	0.00	\$0.00	\$75.00	0.00	\$0.0
	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00 0.00	\$0.00 \$0.00	\$75.00 \$75.00	0.00 0.00	\$0.00	\$75.00 \$75.00	0.00	\$0.0
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00 0.00	\$0.00 \$0.00	\$75.00 \$27.50	0.00	\$0.00 \$0.00	\$75,00 \$27,50	0.00	\$0.00	\$27.50	0.00	\$0.0
	STAFF (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50 \$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.0
30 31	OUT OF POCKET MISCELLANEOUS	₹/3.00		\$0.00	915,00		0	4,3,00	*	0	J. 3.00		
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
32		TOTAL	7.05	\$594.90	TOTAL	22.75	\$1,780.45	TOTAL	31.80	\$2,586.96	TOTAL	10.01	\$734.7

Company: All Filed FPSC Systems

Docket No.: 920199-WS Test Year Ended: 12/31/91 Interim {| Final (X) Historic (X) Projected {|}

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: 8-10a Page 11 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
			NOVEMBER 1991			DECEMBER 1901	1	
Line No:	BREVARD COUNTY RATE CASE EXPENSE ACCOUNT 186,171	Hourly Plate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	
	LEGAL KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140,00	0.00	\$0.00	
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75 00	0 00	\$0.00	\$75.00		\$0.00	
4	OUT OF POCKET MISCELLANEOUS	4.000		\$0.00	******		0	
		•	0 00	\$0.00	•	0,00	\$0.00	
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	
6	OUT OF POCKET MISCELLANÉOUS		0.00	\$0.00			20.00	
	ENGINEERING.		0.00	\$0.00		0.00	\$0.00	
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	
ġ	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	
9	ED COX (HARTIMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	
12 18	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00	
18	OUT OF PUCKET MISCERLANEOUS		0.00	\$0.00	,	0.00	\$0.00	
• • •	ACCOUNTING							
15	ROBERT HIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	
18 19	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00 \$0.00	
19	DOT OF FOCKET MISCELLANEOUS	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	12.83	\$1,090,55	
20	SECRETARIAL IMANAGEMENT AND REGULATORY CONSU			\$0.00	\$35.00	0.03	\$0.00	
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	2.18	\$54.50	
22	OUT OF POCKET MISCELLANEOUS						\$81.37	
			0.00	\$0.00		15.01	\$1,226.42	
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$40.00		\$0.00	
24	STAFF (SHEAHEN, ROWLSON & MESSINA PA)	\$70.00		\$0.00	\$70.00		\$0.00	
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00	
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00	

27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	
28	ER EEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	9.00 0.00	\$0.00 \$0.00	\$75.00 \$27.50	0.00	\$0.00 \$0.00	
29 30	STAFF (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50 \$75.00	0.00	\$0.00	\$75,00	0.00	\$0.00	
31	OUT OF POCKET MISCELLANEOUS	4. 5.00	• • • •	4	4,5.50		0	
			0.00	\$0.00		0.00	\$0.00	
32		TOTAL	0.00	\$0.00	TOTAL		\$1,226.42	
					1			

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours bifled, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: 8-10a Page 12 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(1)	(B)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991		·	FEBRUARY 1991	
Line No:	CHARALEE COUNTY RATE CASE EXPENSE ACCOUNT 186.181	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL	 ·											
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
2	JOE CRESSE (MESSERWICKERS)	\$175.00	0.00	0.00	\$175.00		\$0.00	\$175.00		\$0.00	\$150.00		\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	3.00	105.00	\$75.00		\$0.00	\$ 75. 00		\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS		3.00	0.00 \$105.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOOOS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
	OUT OF POCKET MISCELLANEOUS	#140.00			\$140.00		70.24	41-70.00			*******		
v		•	0.00	\$0.00	,	0.00	\$0.00	'	0.00	\$0.00		0.00	\$0.00
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
Ŕ	CHUCK RUSS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00		\$0.00	\$45.00		\$0.00	\$45.00		\$0.00
	ED COX (HARTMAN & ASSOCIATES)	\$25 00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00		\$0.00 \$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00 \$15.00		\$0.00
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00		\$0.00 \$0.00	\$15.00		\$0.00 \$0.00	\$15,00		
13 14	OUT OF POCKET MISCELLANEOUS	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00 \$0.00
	ACCOUNTING				4400.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
	ROBERT HIXON (CRONIN, JACKSON, NIXON & WILSON) RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$120.00 \$62.00	0.00 0.00	0.00 0.00	\$120.00 \$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
16 17	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS	,	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	FRANKASSALIN SAMOSESSA AND SPONI ATOSY SOL	407.00		0.00	#85 PA		\$0.00	\$85.00		\$0.00	tes no		\$0.00
19 20	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON- SECRETARIAL (MANAGEMENT AND REGULATORY CONSU-	\$85.00 \$35.00	0.00 <i>0.0</i> 0	0.00	\$85.00 \$35.00		\$0.00	\$35.00		\$0.00	\$85.00 \$35.00		\$0.00
	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
	OUT OF POCKET MISCELLANEOUS	,	0.00	0.00									\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0 00	\$80.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0,00
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00		\$0.00	\$70.00		\$3.00	\$70.00		\$0.00
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	0.00 \$0.00		0.00	\$0.00		0.00	\$0.00		0.90	\$0.00
				•								0.00	\$0.00
	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00 \$75.00	0.00	\$0.00
	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00 \$27.50	0.00	\$0.00 \$0.00	\$75.00 \$27.50	Ų.90	\$0.00
	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00 \$75.00	0.00 0.00	0.00 0.00	\$50.00 \$75.00	0.00 0.00	\$0.00 \$0.00	\$27.50 \$75.00		\$0.00	\$75.00	0.00	\$0.00
	OUT OF POCKET MISCELLANEOUS	9 73 0 0	000	0.00	# 7.3.00	0.00	0	4.0.90		0			\$0.00
31	OUT OF LOOKE) MIGOELEPHICAGO		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32		TOTAL	3.00	\$105.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

Company: All Filed FPSC Systems

Docket No.: 920199-WS Test Year Ended: 12/31/91 Interim | | Final (X) Historic (X) Projected |)

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total sincludes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 13 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_		MARCH 1991			APRIL 1991			MAY 1991			JUNE 1991	
Line No:	CHARALEE COUNTY RATE CASE EXPENSE ACCOUNT 188,181	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL	\$140.00	0.00	\$0.00	\$1.40.00		\$0.00	\$140.00	0.00	\$0.00	\$140.00		\$0.
	KEN HOFFMAN (MESSER/VICKERS) JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00		\$0.
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00		\$0.00	\$75.00	0.00	\$0.00	. \$75.00		\$0.
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00 \$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.
						***-	•	41.10.00	3.65	•	4140.00	-14-	=
	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00 \$0.00	\$125.00	0.00	\$0.00 0	\$140.00		\$0.00	\$140.00		\$0.
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.
_	ENGINEERING	407.44	200	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85,00	9.00	\$0.
7	GERRY HARTMAN (HARTMAN & ASSOCIATES) CHUCK BLISS (HARTMAN & ASSOCIATES)	\$85.00 \$46.63	0.00 0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0
å	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$1
1	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	•
	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00 \$0.00		0.00	\$0.00		0.00	\$0.00		0.00	* \$
14	ACCOUNTING		U.UU	\$ 0.00		0.00	40.00		4.00	\$0.50		0.00	•
15	ROBERT NEXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$6.00	\$120.00		
	BON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$
	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$85.00		•
	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$
19	OUT OF POCKET MISCELEANEOUS		0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.00		9.00	\$4
٨	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0,00	\$85.00		\$0.00	\$85.00		\$
19 20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00	0.00	\$0.00	\$35.00		\$0.00	\$35.00		
	CLERICAL IMANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		Š
2	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		200	\$
			5.50	***			7			•	*	5.55	•
	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	0.00	\$0.00	\$90.00		
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00 \$0.00	\$70.00 \$25.00		\$0.00 \$0.00	\$70.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$70.00 \$25.00		\$
5 6	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	023.00	0.00	0.00	650,00		•
	OUT OF TOURISH MINOSELD MILEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$
7	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50		\$
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75,00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0,00	\$0.00 \$0.00	\$75.00		\$
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00	•	0.00	\$
32		TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0
+4		IOIAL	4.50	****				/ -	2.24				•

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 14 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_	<u>.</u>	JULY 1991			AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991	
Line No:	CHARLEE COUNTY RATE CASE EXPENSE ACCOUNT 186.161	Hourly Rate	Total Hours B≇led	Total	Housiy Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Blied	Total
_	LEGAL.						****	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00 \$0.00	\$140.00 \$150.00	0.00	\$0.00 \$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00 \$75.00	0.00 0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	3/5.00	0.00	\$0.00	₩75.00	0.00	0.00	\$15.00		0	*****		0
•	DOT OF FOORLY WINDOLLDANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINAWOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS						12.00		0.00	\$0.00		0.00	\$0.00
			0.06	\$0.00		0.00	\$0.00		0,00	\$0.00		0.00	#0.00
,	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
ģ	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
á	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00 \$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20 00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00 0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25 00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15 00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00		0.00	\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	40.04
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120,00	0.00	\$0.00	\$120.00		\$0.00
16	BON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHAPIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.08	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS		000	\$0.00		0.00	\$0.00		0.00	\$0.00 \$0.00		0.00	\$0.00
			• • • • • • • • • • • • • • • • • • • •	•		****	•			40.00	405.00		\$8.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00 \$35.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00 \$0.00	\$25.00		\$0.00
21 22	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA- OUT OF POCKET MISCELLANEOUS	\$25.00	0 00	\$0.00	\$25 00		\$0.00	\$25.00		\$0.00	\$25.00		-
22	OUT OF FOCKET MISCELDINEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
~	SOURCEMENT CONTAINED DOMESTAL STREETING DATE	\$90.00		\$0.00	\$90.00		\$0.00	\$90,00		\$0.00	\$90.00		\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70,00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.) CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00		\$0.00
25 26	OUT OF POCKET MISCELLANEOUS	#25.00		\$0.00	\$25.00		0	V2 3.00		\$0		0.00	\$0.00
-			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00			•
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$6.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75,00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
				·			•			•	T0711		\$0.00
32		TOTAL	0.00	\$0:00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	₩0.00
						-			-				

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total sincludes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourty rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 15 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		,	NOVEMBER 1991	<u> </u>		DECEMBER 1991	
Line No:	CHARALEE COUNTY RATE CASE EXPENSE ACCOUNT 188.181	Hourly Rate	Total Hours Billed	Total	Housty Rate	Total Hours Billed	Totai
	LEGAL					-	
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL / PARALEGAL SUPPORT (MESSER/VICKERS	\$75.00	0.00	\$0.00	\$35.00	3.00	\$105.00 0
4	OUT OF POCKET MISCELLANEOUS			\$0.00	,		<u>_</u>
		•	0.00	\$0.00		3.00	\$105.00
5 6	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$140.00		\$0.00	\$140.00		\$0.00
v	OOT OF TOOKET MIGOELESMEOOD		0.00	\$0.00		0.00	\$0.00
	ENGINEERING				***		40.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00 \$25.00	0.00 0.00	\$0.00 \$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$20.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00 \$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00 \$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	000	\$0.00	\$15.00	Ų.00	40.00
13 14	OUT OF POCKET MISCELLANEOUS ACCOUNTING		0.00	\$0.00		0.00	\$0.00
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00
18 19	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00
			0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$60.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	30 00
			0,00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN AMILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
28	EREEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50		\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
		707**		••••	TOTAL	2.00	\$105.00
32		TOTAL	0.00	\$0.00	IUIAL		¥1V5.00

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 16 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	· 		TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
Line No:	CITRUS COUNTY (88U) RATE CASE EXPENSE ACCOUNT 186.159	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL						"						
- 1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0 00	0.00	\$175.00		\$0.00	\$175.00		\$0.00 \$0.00	\$150.00 \$75.00		\$0.00 \$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75 00	0.00 0.00	0.00 0.00	\$75.00		\$0.00	\$75.00		80.00	\$75.00		\$0.00
٩	001 OF FOCKET MISCELLANEOUS	. •	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
. 5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS	\$140.00	0.00	00.00	\$,45.25			•					
•		•	0.00	\$0.00	'	0.00	\$0.00	,	0.00	\$0.08		0.00	\$0.00
	ENGINEERING				4		40.00	***		\$0.00	\$85.00		\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.53 37.73	45.05 1698.03	\$85.00 \$45.00		\$0.00 \$0.00	\$85.00 \$45.00		\$0.00	\$45.00		\$0.00
y	CHUCK BLISS (HARTMAN & ASSOCIATES) ED COX (HARTMAN & ASSOCIATES)	\$45.00 \$25.00	37.73 0.12	3.00	\$45.00 \$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.18	3.60	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00		\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.21	3.21	\$15.00		\$0.00	\$15.00		\$0.00	\$15.00		\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	47.11			\$0.00			\$0.00		0.00	\$0.00
14			38.78	\$1,800.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
45	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	3.00	360.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120,00		\$0.00
15 16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	3.00	0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS	_	0.00	0.00									\$0.00
			3.00	\$360.00			\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00 \$25.00		\$0.00 \$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00 0.00	\$25,00		\$0.00	\$25.00		\$0.00	325.UV		\$0.00
22	OUT OF POCKET MISCELLANEOUS	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	*	***			***		40.00	****		\$0.00	\$90.00		\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90.00 \$70.00		\$0.00 \$0.00	\$90.00 \$70.00		\$0.00	\$70.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.) CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00 \$25.00	0.00 0.00	0.00 0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
25 26	OUT OF POCKET MISCELLANEOUS	923.00			\$25.00		40.00	\$20.00		4 0.00	44 5.01		•
20	OU O FOORE MISSEED NESSE	•	9.00	\$0.00		0.00	\$9.00	•	0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	0.00	\$27.50	0.00	\$0.00	\$27.50 \$75.00		\$0.00	\$27.50		\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.00	\$75.00	0.00	\$0.00 \$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
				•				TATA:		-			20.00
32		TOTAL	41.78	\$2,160.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0,00

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 17 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_		MARCH 1991			APRIL 1991			MAY 1991			JUNE 1991	
Line No:	CITRUS COUNTY (SSU) RATE CASE EXPENSE ACCOUNT 186.159	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hously Flate	Total Hours Billed	Fotal	Hourly Rate	Total Hours Billed	Total
	LEGAL						40.00	4410.00		***	****		
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00 \$175.00	0,00 0,00	\$0.00 \$0.00	\$140.00 \$175.00	0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00		\$0.0 \$0.0
3	JOE CRESSE (MESSER/VICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00 \$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.0
			0.00	\$0.00	•	0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.0
	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$125.00	0.00	\$0.00 \$0.00	\$125.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00		\$0.0
0	(U) OF FOCKE) WISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85,00	0.36	\$30.6
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	27.08	\$1,218.7
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0 00	\$0.00	\$25 00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.12	\$3.0
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.18	\$3.0
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.18	\$0.0
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00 \$0.00	\$15.00	Ų.UU	\$0.00	\$15.W	0.00	\$0.00	₽1 3.00	V. 16	\$2.7 \$46.3
14	OUI OF FOURET MISUELEARIEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		27.92	\$1,305.0
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.0
16	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.0
17	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.0
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WR.SON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.0
19			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00		\$0.00	\$85.00		\$0.0
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.0
21 22	CLERICAL IMANAGEMENT AND REGULATORY CONSULTA OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.0
22	OUT OF FOORET MISSELDMESOS		0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	0.00	\$0.00	\$90,00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70 00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25 00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 0	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50		\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00	\$75.00		\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00 \$0.00		0.00	\$0.00
32		TOTAL	0.00	\$0.00	TOTAL	0.00	\$0,00	TOTAL	0.00	\$0.00	TOTAL	27.92	\$1,305.00
		IVIAL	V.00	40.00	TOTAL	4.00	40.04	I O I AL	9.99	44.44		#1.4¢	₩1,000.0t

Company: All Filled FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: 8-10a Page 18 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(B)	(9)	(10)	(11)	(12)	(13)	(14)
	_		JULY 1991			AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991	
Line No:	CITRUS COUNTY (SSU) RATE CASE EXPENSE ACCOUNT 188.159	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Balled	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL	****			*****				***	****	\$140.00	0.00	\$0.6
2	KEN HOFFMAN (MESSERVICKERS) JOE CRESSE (MESSERVICKERS)	\$140.00 \$150.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00	0.00 0.00	\$0.00 \$0.00	\$150.00	0.00	\$0.0
3	SECRETARIAL SUPPORT (MESSER/MICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.0
•	OUT OF POORET WISCELDINGOOS		0.00	\$0.00	•	. 0.00	\$0.00	•	0.00	\$0.00		0,00	\$0.
	KEN GATLIN (GATLIN-WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.
6	OUT OF POCKET MISCELLANEOUS	•	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.17	\$14.45	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85,00	0.00	\$0.
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	5.65	\$254.25	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	5.00	\$225.
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.
10	BARONE (HARTMANN & ASSOCIATÉS)	\$20 00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00 6.00	\$0 \$0
12 13	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.03	\$0.51 \$0.79	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$6
14		•	5.85	\$270.00	•	0.00	\$0.00		0.00	\$0.00		5.00	122
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120,00		\$0.00	\$120.00	3.00	\$360.00	\$120.00		\$0
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0
17 18 19	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$65.00 \$25.00		\$0.00 \$0.00	\$65,00 \$25,00		\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00		\$(\$(
15	OUT OF FOCKET MISOCELEMICOUS	•	0.00	\$0.00	•	0.00	\$0.00	•	3,00	\$360.00		0.00	\$0
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$6
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$4
21 22	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA OUT OF POCKET MISCELLANEOUS	\$25 00	0 00	\$0.00 0	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0
	• • • • • • • • • • • • • • • • • • • •	•	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0,00	\$0
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70 00		\$0.00	\$70.00		\$0.00	\$70.00		\$0
25 26	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25 00	0.00	\$0.00 \$0.00	\$25 00	0.00	\$0.00 0	\$25.00	0.00	\$0.00 \$0	\$25.00		\$0
20	OUT OF FOUND I AROUGED INCOME.	•	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0
27	DEBRIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00	\$75.00 \$75.00	0.00 0.00	\$6 \$6
26	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00 \$27.50	0 00 0 00	\$0.00 \$0.00	\$75.00 \$27,50	0.00 0.00	\$0.00 \$0.00	\$75.00 \$27.50	0.00 0.00	\$0.00	\$27.50	0.00	\$0
	STAFF (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50 \$75.00	0.00	\$0.00 \$0.00	\$27.50 \$75.00	0.00	\$0.00	\$27.50 \$75.00	0.00	\$0.00	\$75.00	0.00	ŝ
31	OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00 \$0.00	₩15:00	0.00	\$0.00	4 , 5, 60	0.00	\$0.00	4. 0. 0 0	0.00	Ş
22		TOTAL	5.85	\$0.00 \$270.00	TOTAL	0.00	\$0.00	TOTAL	3.00	\$360.00	TOTAL	5.00	\$225
32		TOTAL	2 63	\$270.00	IOIAL	0.00	\$0.00	IOIAL	3.00	\$4,00.00	IOIAL	0.00	-EL-

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours bifled, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 19 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			NOVEMBER 1991			DECEMBER 1901	
Line No:	CITRUS COUNTY (SSU) RATE CASE EXPENSE ACCOUNT 188.159	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00			0
		•	0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140 00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
	ENGINEERING			V-0.00			•
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9 10	ED COX (HARTMAN & ASSOCIATES)	\$25 00 \$20.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$20.00	0.00 0.00	\$0.00 \$0.00
11	BARONE (HARTMANN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	. \$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS	•		\$0.00			
14	ACCOUNTING		0.00	\$0.00		0,00	\$0.00
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120,00		\$0.00
16	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00
18 19	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF FOORE 1 MISSEEDINEOUS		0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00		\$0.00
21 22	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA OUT OF POCKET MISCELLANEOUS	\$25 00		\$0.00	\$25.00		\$0.00
22	OUT OF FOCKET MISCELLAREOUS		0.00	\$0.00	•	0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00
	ACRES MANAGEMENT & CONOCITO	\$75.00	0.00	\$0.00	\$75.00		\$0,00
27 28	DEBBIE SWAIN (MRIAN SWAIN & ASSOCIATES)	\$75.00 \$75.00	0.00	\$0.00	\$75.00 \$75.00		\$0.00
29	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50		\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	\$0.00	\$75.00		\$0.00
31	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00		0.00	\$0.00
32		TOTAL	0.00	\$0.00	TOTAL		\$0.00
					;		

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours bitled, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 20 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1901	
Line No:	CITRUS COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.175	Average Hourly Rate	Total Hours Billed	Total	Hourly , Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Baled	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL				4440.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00 \$175.00	0.00 0.00	0.00 0.00	\$140.00 \$175.00		\$0.00	\$175.00		\$0.00	\$150.00		\$0.00
2	JOE CRESSE (MESSER/VICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00		\$0.00	\$75.00		\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS	\$100	0.00	0.00	410.00		•	• • • • • • • • • • • • • • • • • • • •				0.00	\$0.00
•			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.60		0.00	\$0.00
	ENGINEERING	\$85 00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
- (GERRY HARTMAN (HARTMAN & ASSOCIATES) CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00		\$0.00	\$45.00		\$0.00	\$45.00		\$0.00
ĝ	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25 00		\$0.00	\$25.00		\$0.00 \$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00 \$25.00		\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0 00	0.00	\$25.00		\$0.00	\$25.00		\$0.00 \$0.00	\$25.00 \$15.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00		\$0.00	\$15.00		\$0.00	\$15.00		\$0.00
13 14	OUT OF POCKET MISCELLANEOUS		0.00	225.00 \$225.00		0.00	\$0.00 \$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING							4400.00		\$0.00	\$120.00		\$0.00
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00 \$62.00		\$0.00 \$0.00	\$120.00 \$62.00		\$0.00	\$62.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62,00 \$65,00	0.00 0.00	0.00 0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
17 18	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25 00	0.00	0.00	\$25 00		\$0.00	\$25 00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
		***	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
19 20	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON- SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$85.00 \$35.00	0.00	0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25,00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS	V44	0.00	0.00	-		10.00		0.00	\$0.00		0.00	\$0.00
			0 00	\$0.00		0.00	\$0.00		0.00			4,00	•
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0 00	0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0 00	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00 \$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0 00	\$25 00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$65.69	42 08	2764,68	\$75.00	0.00	\$0.00	\$75.00	0.21	\$16.07	\$75.00	0.00	\$0.00
27 28	EREEN BABKA MILIAN SWAIN & ASSOCIATES)	\$75.00	254.45	19084 09	\$75.00	0.00	\$0.00	\$75.00	21.54	\$1,615.17	\$75.00	18.20	\$1,364.8
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$44.69	61.71	2756.91	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00 \$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$70 07	143 98	10088.52	\$45 00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75 00	0.00	\$2.36
31	OUT OF POCKET MISCELLANEOUS		0 00	613 12		0.00	\$0.00 \$0.00		21.75	\$2.74 \$1,633.08		18.20	\$1,367.1
			502.23	\$35,307,32			•					.5.20	*.,
32		TOTAL	502 23	\$35,532.32	TOTAL	0 00	\$0 00	TOTAL	21.75	\$1,633.98	TOTAL	18.20	\$1,367.1
											IOIAL	10.24	V, 437.1

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total sincludes the amount up to proposed agency action or brough a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourty rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: 8-10e Page 21 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(B)	(9)	(10)	(11)	(12)	(13)	(14)
			MARCH 1991	<u>.</u>		APRIL 1991			MAY 1991			JUNE 1991	
Line No:	CITRUS COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.175	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL						^^-	****			****		
	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00		\$0.0 \$0.0
	JOE CRESSE (MESSERVICKERS) SECRETARIAL SUPPORT (MESSERVICKERS)	\$175.00 \$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.0
ă	OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00	# 13.00		\$0.00	\$15.00	0.00	20.00	\$15.00		\$0.0
7	SOLOW LOCAL WINDOWS		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$125.00	0.00	\$0.00 \$0.00	\$125.00	0.00	\$0.00 B	\$140.00		\$0.00	\$140.00		\$0.0
•			0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.0
0	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	9.00	\$0.0
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00 \$20.00	0.00	\$0.00	\$25.00	0.00 0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.0 \$0.0
	BARONE (HARTMANN & ASSOCIATES)	\$20.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$20.00 \$25.00	0.00	\$0.00 \$0.00	\$20.00 \$25.00	0.00	\$0.00	\$20.00 \$25.00	0.00 0.00	\$0.0 \$0.0
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.0 \$0.0
14			0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.0
	RON JURGUTIS (CRONIN JACKSON HIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$42.00	9.00	\$0.0
17	PAUL DECHARIO (CRONIN, JACKSON, NIKON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$88.00	0.00	\$0.0
18 19	SECRETARIAL (CRONIN, MCKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00 \$0.00	\$25.00	0.00	\$0.0 \$0.0
	OUT OF TOORES ANODELDATEDOO		0.00	\$0.00	,	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.0
19	FRANK SEIDMAN MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$86.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	8.00	\$0.0
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$50.00	0.00	\$0.00	\$50.00	0,00	\$0.0
21 22	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA- OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.0
**	out of foote, and the foot		0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90,00	0.03	\$0.00	\$60.00		\$0.0
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0,00	\$70.00	0.00	\$0.00	\$70.00		\$0.0
25 26	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$3.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00		\$0.0
20	OUT OF FOORET MIGOELEPIALOGO		0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	2.78	\$208.42	\$75.00	12.41	\$930.94	\$40.00	11.10	\$447.55	\$75.00		\$0.0
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	26.57	\$1,992.50	\$75.00	43.44	\$3,250.30	\$75.00	86.55	\$6,490.94	\$75.00		\$0.0
	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	3.71	\$277.88	\$27.50	28.49	\$763.54	\$27.50	3.49	\$05.90	\$50.00		\$0.0
30 31	STAFF / CLERICAL MAILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$27.50	5.68	\$156.31 \$114.46	\$30.00	4.23	\$126.95 \$207.30	\$30.00	5.55	\$186.40 \$26.45	\$45.00		\$0.0
-			38.74	\$2,749.66		88.58	\$5,307.03		106.77	\$7,227.33	•	0.00	\$0.0
32		TOTAL	36 74	\$2,749.66	TOTAL	88.58	\$5,307.03	TOTAL	108.77	\$7,227.33	TOTAL	0.00	\$0.00

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the temount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPBC

Schedule: B-10a Page 22 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(0)	(9)	(10)	(11)	(12)	(13)	(14)
	•	<u></u> .	JULY 1991		<u> </u>	AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991	
Line No:	CITRUS COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 188.175	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL KEN HOFFMAN MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	6.00	\$0.00
2	JOE CRESSE MESSERVICKERS	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			0			0			\$0.00			<u>\$0.00</u>
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	KEN GATUN (GATUN/WOODS) OUT OF POCKET MISCELLANEOUS	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
۰	DOT OF FOCKET MISCELLAREOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
_	ENGINEERING	4			****		45.55	4-7-44		***	\$85.00	0.00	\$0.00
(GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00 \$45.00	0.00 0.00	\$0.00 \$0.00	\$85.00 \$45.00	0.00 0.00	\$0.00 \$0.00	\$85.00 \$45.00	0.00 0.00	\$0.00 \$0.00	\$45.00	0.00 0.00	\$0.00
•	CHUCK BLISS (HARTMAN & ASSOCIATES) ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$6.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$225.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0,00		0.00	\$225.00
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120,00	0.00	\$0.00	\$120,00	0.00	\$0.00	\$120.00	0.00	\$0.00
	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$82.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$66,00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN,JACKSON,NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85,00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL MANAGEMENT AND REGULATORY CONSULTA	\$25.00	9.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.06	\$0.00		0.00	\$0.00		0.00	\$0,00 \$0.00		0.00	\$0.00 \$0.00
	•		00.0	\$0.00		0.00	3 0.00		0.00	90,00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	9.00	\$0.00
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	8.00	\$0.00
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	2.22	\$166.67	\$75.00	4.40	\$329.78	\$75.00	3.78	\$283.50
	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	26.39	\$1,879.21	\$75.00	19.26	\$1,444.63	\$75.00	11.75	\$881.25
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$30.00	7.82	\$284,69	\$27.50	0.00	\$0.00
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	\$0.00	\$75.00	18.43	\$1,381.96	\$75.00	70.13	\$5,250.75	\$75.00	31.86	\$2,380.65
31	OUT OF POCKET MISCELLANEOUS			\$0.00			17.66			\$90.69 \$7.359.54		47.39	\$66.61 \$3,621.01
			0.00	\$0.00		47.04	\$3,545.50		101.61	\$7,350,54		47.00	#3,0Z1.U1
32		TOTAL	0.00	\$0.00	TOTAL	47.04	\$3,545.50	TOTAL	101.61	\$7,359.54	TOTAL	47.39	\$3,846.01

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 23 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			NOVEMBER 199	l		DECEMBER 1901	
Line No:	CITRUS COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.175	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL						
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$8.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0,00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00 \$0.00	\$75.00		\$0.00 0
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00
			0.00	20.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00	`	0.00	\$0.00
_	ENGINEERING	***		40.00	407.44		40.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00 \$45.00	0.00 0.00	\$0.00 \$0.00	\$85.00 \$45.00	0.00 0.00	\$0.00 \$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES) ED COX (HARTMAN & ASSOCIATES)	\$45.00 \$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS	******		\$0.00	*		** *
14			0.00	\$0.00	'	0.00	\$0.00
	ACCOUNTING				****		
15	ROBERT MIXON (CRONIN, JACKSON, MIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00 \$0.00	\$62.00 \$68.00	0.00 0.00	\$0.00 \$0.00
17 18	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$68.00 \$25.00	0.00 0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS	\$25.00	0.00	0.50	42.00	0.00	\$0.00
10		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
46	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$6.00	\$85.00	0.00	\$0.00
19 20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU			\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS			•	•		\$0.00
			0.00	\$0.00	•	0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS	•			,		<u>``</u>
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MIRIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	5.00	\$381.75
28	EILEEN BABKA MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	18.96	\$1,422.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	8.10	\$607.50
31	OUT OF POCKET MISCELLANEOUS		0.00	0		- 8875	87.21
			0.00	\$0.00		32.15	\$2,498.48
32		TOTAL	0.00	\$0.00	TOTAL		\$2,498.46

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours bifled, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 24 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
Line No:	CLAY COUNTY RATE CASE EXPENSE ACCOUNT 188.168	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL												
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00 \$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00		\$0.00	\$175.00		\$0.00 \$0.00	\$150.00 \$75.00		\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00 0.00	0.00 0.00	\$75.00		\$0.00	\$75.00		\$0.00	\$10,00		•
•	OUT OF POCKET MISCRILANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANÉOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING	***					80,00	\$85.00		\$0.00	\$85.00		\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00 \$45.00	0.00 0.00	0.00 0.00	\$85.00 \$45.00		\$8.00	\$45.00		\$0.00	\$45.00		\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES) ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00		\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00	•	\$0.00	\$25.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0 00	\$15.00		\$0.00	\$15.00		\$0.00	\$15.00		\$0.00
13	OUT OF POCKET MISCELLANEOUS		- 0.00 -	0.00 \$0.00		0.00	\$0.00		100	\$0.00		0.00	\$0.00
14	LACCIPITRIO		Q.00	\$0.00		0.00	\$0.00		0.00	\$0.00	•	0.00	V 2
15	ACCOUNTING ROBERT NIXON (CRONN), ACKSON, MXON & WILSON)	\$120.00	0.00	0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
16	BON JURGUTIS (CROMIN JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00		\$0.00	\$65.00 \$25.00		\$0.00	\$85.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25,00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00						\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	*
19	FRANK SEIOMAN (MANAGEMENT AND REGULATORY CON	\$85.00	127.40	10829.00	\$85.00 \$35.00		\$0.00	\$85.00 \$35.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$50.00	42.35	2117.50			\$0.00			\$0.00	\$35.00		\$0.00 \$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$42.31	15.60	660.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS		185.35	\$14,039.79		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90,00	0.00	0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0,00
26	OUT OF POCKET MISCELLANEOUS		- 0.00	0.00 \$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
_		444 **		• • • •	475 44	•	*****	87C M	0.00	\$0.00	\$75.00	0.00	\$0.00
27	DEBBIE SWAIN MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00 \$75.00	0.00 0.00	\$0.00 \$0.00	\$75.00 \$75.00	0.00 0.00	\$0.00	\$75.00 \$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00 \$50.00	0.00 0.00	0.00 0.00	\$75.00 \$50.00	0.00	\$0.00	\$75.00 \$27.50	V.W	\$0.00	\$27.50	0.00	\$0.00
29 30	STAFF (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$75.00		\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS	7.2.00	0.00	0.00	¥		0			0			\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32		TOTAL	185.35	\$14,039.79	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00
											IOIAL		, , , , , , , , , , , , , , , , , , ,

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total findudes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours bitled, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 25 of 91 Preparer: Chuck Lewis

LEGAL ACCOUNTY RATE CASE EXPENSE ACCOUNT 188.168 LEGAL HOFFMAN (MESSER/MCKERS) FRESSE (MESSER/MCKERS) FOR CKET MISCELLANEOUS BATLIN (GATLIN/MOODS) DF POCKET MISCELLANEOUS ENGINEERING IV HARTMAN (HARTMAN & ASSOCIATES) EX HARTMAN (HARTMAN & ASSOCIATES) EX HARTMAN & ASSOCIATES) EX (HARTMAN & ASSOCIATES) INE (HARTMAN & ASSOCIATES) ETARIAL SUPPORT (HARTMAN & ASSOCIATES)	#Hourty Rate \$140 00 \$175.00 \$75.00 \$75.00 \$46.63 \$25.00 \$25.00 \$15.00	Total Hours Billed 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Hourty Rate \$140.00 \$175.00 \$75.00 \$125.00 \$46.63 \$25.00 \$25.00 \$25.00 \$15.00	Total Hours Billed 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Hourly Rate \$140.00 \$175.00 \$75.00 \$140.00 \$45.00	Total Hours Billed 0.00 0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	#140.00 \$150.00 \$75.00 \$140.00	Total Hours Billed 0.00 0.00 0.00	\$0.0 \$0.0 \$0.0 \$0.0 \$0.0
ACCOUNT 198.169 LEGAL HOFFMAN (MESSER/MICKERS) PRESSE (MESSER/MICKERS) ETARIAL SUPPORT (MESSER/VICKERS) DE POCKET MISCELLANEOUS BATLIN (GATLIN/MOODS) DE POCKET MISCELLANEOUS ENGINEERING LY HARTMAN (HARTMAN & ASSOCIATES) DX (HARTMAN & ASSOCIATES) DX (HARTMAN & ASSOCIATES) HETARIAL SUPPORT (HARTMAN & ASSOCIATES) LETARIAL SUPPORT (HARTMAN & ASSOCIATES) DE POCKET MISCELLANEOUS	\$140 00 \$175 00 \$75 00 \$75 00 \$125 00 \$46 63 \$25 00 \$20 00 \$25 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$140.00 \$175.00 \$75.00 \$125.00 \$125.00 \$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$140.00 \$175.00 \$75.00 \$140.00 \$85.00	0.00 0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$140.00 \$150.00 \$75.00 \$140.00	0.00 0.00 0.00	\$0.0 \$0.0 \$0.0 \$0.0 \$0.0 \$0.0
HOFFMAN (MESSERVICKERS) PRESSER (MESSERVICKERS) ETARIAL SUPPORT (MESSERVICKERS) DE POCKET MISCELLANEOUS BATUN (GATLINWOODS) DE POCKET MISCELLANEOUS ENGINEERING IY HARTMAN (HARTMAN & ASSOCIATES) ENCHARTMAN & ASSOCIATES) ENCHARTMAN & ASSOCIATES) ETARIAL SUPPORT (HARTMAN & ASSOCIATES) ETARIAL SUPPORT (HARTMAN & ASSOCIATES) DE POCKET MISCELLANEOUS	\$175.00 \$75.00 \$125.00 \$125.00 \$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$175.00 \$75.00 \$125.00 \$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$175.00 \$75.00 \$140.00	0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$150.00 \$75.00 - \$140.00 - \$85.00	0.00	\$0.0 \$0.0 \$0.0 \$0.0 \$0.0
PRESSE (MESSERVICKERS) ETARIAL SUPPORT (MESSERVICKERS) DEFOCKET MISCELLANEOUS BATLIN (GATLINAWOODS) DEFOCKET MISCELLANEOUS ENGINEERING LY HARTMAN (HARTMAN & ASSOCIATES) EX BLISS (HARTMAN & ASSOCIATES) EX HARTMAN & ASSOCIATES) EX HARTMAN & ASSOCIATES) HE (HARTMAN & ASSOCIATES) HE (HARTMAN & ASSOCIATES) ETARIAL SUPPORT (HARTMAN & ASSOCIATES) DEFORMAL SUPPORT (HARTMAN & ASSOCIATES) DEFOCKET MISCELLANEOUS	\$175.00 \$75.00 \$125.00 \$125.00 \$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$175.00 \$75.00 \$125.00 \$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$175.00 \$75.00 \$140.00	0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$150.00 \$75.00 - \$140.00 - \$85.00	0.00	\$0.0 \$0.0 \$0.0 \$0.0 \$0.0
ETARIAL SUPPORT (MESSÉR/VICKERS) DE POCKET MISCELLANEOUS BATLIN (GATLIN/WOODS) DE POCKET MISCELLANEOUS ENGINEERING LY HARTMAN (HARTMAN & ASSOCIATES) DIX (HARTMAN & ASSOCIATES) DIX (HARTMAN & ASSOCIATES) MISCHARTMAN & ASSOCIATES) MIE (HARTMAN & ASSOCIATES) MIE (HARTMAN & ASSOCIATES) MIE (HARTMAN & ASSOCIATES) MIE (HARTMAN & ASSOCIATES) DETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$125.00 \$125.00 \$85.00 \$46.63 \$25.00 \$20.00 \$25.00	0 00 0 00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$75.00 \$125.00 \$85.00 \$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$75.00 \$140.00 \$85.00 \$45.00	0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$75.00 - \$140.00 - \$85.00	0.00	\$0.0 \$0.0 \$0.0 \$0.0
OF POCKET MISCELLANÉOUS ENGINEERING IY HARTMAN (HARTMAN & ASSOCIATES) IX BUISS (HARTMAN & ASSOCIATES) IX BUISS (HARTMAN & ASSOCIATES) IX E (HARTMAN & ASSOCIATES) IX E (HARTMAN & ASSOCIATES) IETARIAL SUPPORT (HARTMAN & ASSOCIATES) IETARIAL SUPPORT (HARTMAN & ASSOCIATES) IETARIAL SUPPORT (HARTMAN & ASSOCIATES) IX ENGINEERING (HARTMAN & ASSOCIATES)	\$85.00 \$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$85.00 \$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00 0.00	\$0.00 0 \$0.00 \$0.00 \$0.00 \$0.00	\$85.00 \$45.00	6.00 6.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00	\$85.00	0.00	\$0.0 \$0.0
OF POCKET MISCELLANÉOUS ENGINEERING IY HARTMAN (HARTMAN & ASSOCIATES) IX BUISS (HARTMAN & ASSOCIATES) IX BUISS (HARTMAN & ASSOCIATES) IX E (HARTMAN & ASSOCIATES) IX E (HARTMAN & ASSOCIATES) IETARIAL SUPPORT (HARTMAN & ASSOCIATES) IETARIAL SUPPORT (HARTMAN & ASSOCIATES) IETARIAL SUPPORT (HARTMAN & ASSOCIATES) IX ENGINEERING (HARTMAN & ASSOCIATES)	\$85.00 \$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$85.00 \$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00	\$85.00 \$45.00	0.00 0.00	\$0.00 \$0.00 \$0.00	\$85.00	0.00	\$0.0 \$0.0
ENGINEERING 14 HARTMAN (HARTMAN & ASSOCIATES) 25 BLISS (HARTMAN & ASSOCIATES) 26 KHARTMAN & ASSOCIATES) 27 HARTMAN & ASSOCIATES) 28 HARTMANN & ASSOCIATES) 29 HETARIAL SUPPORT (HARTMAN & ASSOCIATES) 29 HETARIAL SUPPORT (HARTMAN & ASSOCIATES) 20 F POCKET MISCELLANEOUS	\$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00	\$45.00	0.00 0.00	\$0.00 \$0.00		0.00	\$0.0
IY HARTMAN (HARTMAN & ASSOCIATES) SIK BLISS (HARTMAN & ASSOCIATES) SIX (HARTMAN & ASSOCIATES) SIX (HARTMAN & ASSOCIATES) SIE (HARTMANN & ASSOCIATES) SIETARIAL SUPPORT (HARTMAN & ASSOCIATES) SIETARIAL SUPPORT (HARTMAN & ASSOCIATES) DF POCKET MISCELLANEOUS	\$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00	\$0.00 \$0.00	\$45.00	0.00	\$0.00			
EX BLISS (HARTIMAN & ASSOCIATES) DX (HARTIMAN & ASSOCIATES) HARTIMAN & ASSOCIATES) HETARIAL SUPPORT (HARTIMAN & ASSOCIATES) HETARIAL SUPPORT (HARTIMAN & ASSOCIATES) DF POCKET MISCELLANEOUS	\$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$46.63 \$25.00 \$20.00 \$25.00	0.00 0.00 0.00	\$0.00 \$0.00	\$45.00	0.00	\$0.00			
OX (HARTIMAN & ASSOCIATES) MIE (HARTIMANN & ASSOCIATES) LETARIAL SUPPORT (HARTIMAN & ASSOCIATES) LETARIAL SUPPORT (HARTIMAN & ASSOCIATES) OF POCKET MISCELLANEOUS	\$20.00 \$25.00	0.00 0.00 0.00	\$0.00 \$0.00 \$0.00	\$20.00 \$25.00	0.00		\$25.00	0.00				\$0.0
IETÀRIAL SUPPORT (HARTMAN À ASSOCIATES) IETARIAL SUPPORT (HARTMAN À ASSOCIATES) DF POCKET MISCELLANEOUS	\$25.00	0.00 0.00	\$0.00 \$0.00	\$25.00		\$0.00			\$0.00	\$25.00	0.00	\$0.0
LETARIAL SUPPORT (HARTMAN & ASSOCIATES) DF POCKET MISCELLANEOUS		0.00	\$0.00				\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.0
OF POCKET MISCELLANEOUS	\$15.00					\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.
			en ne	≱15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.1 \$0.1
ACCOINTING		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00	-	0.00	\$0.0
AT NIXON (CRONIN JACKSON NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.6
JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$42.00	0.00	\$0.0
DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$85.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$68.00 \$25.00	0.00	\$0.0
ETARIAL (CRONIN, JACKSON, NIXON & WILSON) OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00 0	\$25.00	0.00	\$0.0
	•	0.00	\$0.00	•	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.0
K SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00	5.90	\$501.50	\$85.00	19.10	\$1,623.
ETARIAL / STATISTICAL (MANAGEMENT AND REGUL	\$35.00		\$0.00	\$35.00		\$0.00	\$50.00	4.30	\$215.00	\$50.00	23.25	\$1,162.
ICAL MANAGEMENT AND REGULATORY CONSULTA OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 \$23.28	\$25.00	1.10	\$27. 122.
· · · · · · · · · · · · · · · · · · ·	•	0.00	\$0.00	•	0.00	\$0.00	•	10.20	\$739.78	-	43.45	\$2,935
SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	0.00	\$0.00	\$90.00		\$0.0
F (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00		\$0.00			\$0.00		0.00	\$0.00	\$70.00		\$0.5
ICAL (SHEAHEN, ROWLSON & MESSINA P.A.) DE POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 a	\$25.00		\$0.6
or tooker madelebilied	-	0.00	\$0.00	,	0.00	\$0.00	•	0.00	\$0.00	-	0.00	\$0.0
IE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00		\$0.0
N BABKA (MILIAN SWAIN & ASSOCIATES)								• • • • • • • • • • • • • • • • • • • •				\$0.0
F (MILIAN SWAIN & ASSOCIATES)												\$0.6
	\$75.00	0.00	\$0.00 0	\$30.00	0.00		\$30.00	0.00		\$45.00		\$0.6
F (MILIAN SWAIN & ASSOCIATES)			\$0.00	•	0.00	\$0.00	•	0.00	\$0.00	-	0.00	\$0.0
	•	0.00										
	(SHEAHEN, ROWLSON & MESSINA P.A.) TAL (SHEAHEN, ROWLSON & MESSINA P.A.) F POCKET MISCELLANEOUS E SWAIN (MILIAN SWAIN & ASSOCIATES) I BABRA (MILIAN SWAIN & ASSOCIATES) (MILIAN SWAIN & ASSOCIATES) (MILIAN SWAIN & ASSOCIATES)	(SHEAHEN, ROWLSON & MESSINA P A) \$70.00 CAL (SHEAHEN, ROWLSON & MESSINA P A) \$25.00 F POCKET MISCELLANEOUS E SWAIN (MILIAN SWAIN & ASSOCIATES) \$75.00 I BABRA (MILIAN SWAIN & ASSOCIATES) \$75.00 (MILIAN SWAIN & ASSOCIATES) \$27.50 (MILIAN SWAIN & ASSOCIATES) \$75.00 (MILIAN SWAIN & ASSOCIATES) \$75.00	(SHEAHEN, ROWLSON & MESSINA P.A.) \$70.00 TAL (SHEAHEN, ROWLSON & MESSINA P.A.) \$25.00 F POCKET MISCELLANEOUS E SWAIN (MILIAN SWAIN & ASSOCIATES) \$75.00 0.00 I BABIKA (MILIAN SWAIN & ASSOCIATES) \$75.00 0.00 (MILIAN SWAIN & ASSOCIATES) \$27.50 0.00 (MILIAN SWAIN & ASSOCIATES) \$75.00 0.00	SHEAHEN, ROWLSON & MESSINA P A \$70.00 \$0	SHEAHEN, ROWLSON & MESSINA P A \$70.00 \$0.00 \$70.00 \$25.00 \$25.00 \$25.00 \$25.00 \$25.00 \$25.00 \$25.00 \$25.00 \$25.00 \$25.00 \$25.00 \$25.00 \$25.00 \$25.00 \$20.00 \$25.00 \$25.00 \$25.00 \$25.00 \$20.00 \$25.00 \$20.00 \$25.00 \$20.00 \$27.50 \$25.00 \$27.5	SHEAHEN, ROWLSON & MESSINA P A \$70.00	SHEAHEN, ROWLSON & MESSINA P A \$70.00	SHEAHEN, ROWLSON & MESSINA P A \$70.00 \$0.00 \$70.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$	SHEAHEN, ROWLSON & MESSINA P A \$70.00 \$0.00 \$70.00 \$0.00 \$25.00 \$25.00	SHEAHEN, ROWLSON & MESSINA P A \$70.00 \$0.00 \$70.00 \$	SHEAHEN, ROWLSON & MESSINA P A \$70.00 \$0.00 \$70.00 \$0.00 \$70.00 \$0.00 \$70.00 \$0.00 \$70.00 \$0.00 \$70.00 \$0.00 \$70.00 \$0.00 \$70.00 \$0.00 \$70.00 \$0.00 \$70.00 \$0.00 \$70.0	SHEAHEN, ROWLSON & MESSINA P A \$70.00 \$0.00 \$70.00 \$0.00 \$70.00 \$0.00 \$70.00 \$25.00 \$25.00 \$2

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total inicides the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours bitted, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: 8-10a Page 26 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(B)	(9)	(10)	(11)	(12)	(13)	(14)
	_		JULY 1991			AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991	
Line No:	CLAY COUNTY RATE CASE EXPENSE ACCOUNT 186.168	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL				*****		***	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.
	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00	0.00	\$0.00 \$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.
2	JOE CRESSE (MESSER/VICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS)	\$150.00 \$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0
4	OUT OF POCKET MISCELLANEOUS	9 73.00	0.00	0	\$70.00		0	••••		0		0.00	\$0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	-
	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.08	\$140.00		\$0
3	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$
	ENGINEERING	\$85.00	0.00	\$0.00	\$85.00	8,00	\$0.00	\$85.00	0.00	\$0.08	\$85.00	0.00	
	GERRY HARTMAN (HARTMAN & ASSOCIATES) CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	
	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	
Ď	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00 \$25.00	0.00 0.00	
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00 \$0.00	\$15.00	0.00	
!	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00	\$10.00	0.00	
3 4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
	ACCOUNTING			V						40.00	****	0.00	
5	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00 \$62.00	0.00 0.00	\$0.00 \$0.00	\$120.00 \$82.00	0.00	j
В	RON JURGUTIS (CROMIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$36.00 \$68.00	0.00 0.00	\$0.00 \$0.00	\$62.00 \$68.00	0.00	\$0.00	\$68.00	0.00	
7	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$66.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	
9	OUT OF POCKET MISCELLANEOUS	\$25.00	0.00	40.50	465.45		0	•=		\$0.00			
•		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	22 85	\$1,942,25	\$85.00	20.20	\$1,717.00	\$85.00	33.50	\$2,847.50	\$85.00	8.75	\$7
	STATISTICAL (MANAGEMENT AND REGULATORY CONSU	\$50.00	4 00	\$200.00	\$50.00	10.80	\$540.00	\$35.00	0.00	\$0.00	\$35.00	0.00	
1	CLERICAL/STATISTICAL IMANAGEMENT AND REGULATO	\$25.00	0 80	\$20.00	\$25.00	0.00	\$0.00	\$50.00	6.20	\$310.00 \$120.62	- \$50.00	4.60	\$2
2	OUT OF POCKET MISCELLANEOUS		27.65	\$42.20 \$2.204.45		31.00	10.25 \$2,267.25		39.70	\$3,270.12		13.35	\$9
	IOURIOUSTALISM SOUS COM S MECCINS D A	\$90.00	0.00	\$0.00	\$90.00		\$0.00	\$90.00	0.00	\$0.00	\$80.00		
1	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.) STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		
5	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00		
É	OUT OF POCKET MISCELLANEOUS	*****	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
				•			-			\$0.00	\$30.00	0.00	
7	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00	\$75.00 \$75.00	0.00 0.00	\$0.00 \$0.00	\$75.00	0.00	
8	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00 0.00	\$0.00 \$0.00	\$75.00 \$27.50	0.00 0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	
9	STAFF (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50 \$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
10 11	OUT OF POCKET MISCELLANEOUS	# /3.00		\$0.00	\$75.00		0	******	0.00	\$0.00		0.00	
			0.00	\$0.00		0.00	\$0.00	•		,			
32		TOTAL	27.65	\$2,204.45	TOTAL	31.00	\$2,267.25	TOTAL	39.70	\$3,278.12	TOTAL	13.35	\$97
						-			: النظامات				

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours bitled, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 27 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		•	HOYEMBER 1991			DECEMBER 198	1
Line No:	CLAY COUNTY RATE CASE EXPENSE ACCOUNT 186.168	Hourly Flate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	 .						
	LEGAL				****		
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00 \$0.00	\$150.00 \$75.00	0.00	\$0.00 \$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00	\$/5.UU		\$0.00 0
•	OF OF FOURTH MADDELDMEDUS	-	0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$3.00
	ENGINEERING		0.40	*****			V 2.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
В	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$8.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00 0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00 \$15.00	0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00
12 13	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00	\$15.00	9.00	\$0.00
14	OUT OF FOCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING						
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00 \$68.00	0.00 0.00	\$0.00 \$0.00	\$62.00 \$68.00	0.00	\$0.00 \$0.00
17 18	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS	\$20.00	4.40	0	4 20. 44	0.00	0
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85,00		\$0.00	\$85.00	17,10	\$1,453,50
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU			\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	2.90	\$72.50
22	OUT OF POCKET MISCELLANEOUS			40.00			108.49
			0.00	- \$0.00		20.00	\$1,634.49
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
				•			
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0,00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29 30	STAFF (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50 \$75.00	0.00 0.00	\$0.00 \$0.00	\$27.50 \$75.00	0.00	\$0.00 \$0.00
31	OUT OF POCKET MISCELLANEOUS	\$10.00	4.00	40.00	47.00		. 0
٠,	The state of the s		0.00	\$0.00		0.00	\$0.00
32		TOTAL	0.00	\$0.00	TOTAL		\$1,634.49

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourty rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 28 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(0)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
ine lo:	DUVAL COUNTY RATE CASE EXPENSE ACCOUNT 198.174	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	, Hourly Rate	Total Hours Billed	Total
	LEGAL.										44 45 66		\$0.0
	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00 \$0.00	\$140.00 \$150.00		\$0.0
	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00		\$0.00 \$0.00	\$175.00 \$75.00		\$0.00	\$75.00		\$0.
3	SECRETARIAL SUPPORT (MESSERVICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00 0.00	0.00 0.00	\$75.00		\$0.00	\$15.00		# 0.00	V 10.00		•
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.
5	KEN GATLIN (GATLIN-WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.0
	OUT OF POCKET MISCELLANEOUS		0.00	0.00 \$0.00		000	\$0.00		0.00	\$0.00		0.00	\$0.
	ENGINEERING		0.00	\$0.00		0.00	40.00			·			
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.36	30.54	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0 \$0
	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	34.91	1570 91	\$45.00		\$0.00	\$45.00 \$25.00		\$0.00 \$0.00	\$45.00 \$25.00		\$0
	ED COX (HARTMAN & ASSOCIATES)	\$25.00	1.13	28.34	\$25.00 \$20.00		\$0.00 \$0.00	\$25.00 \$20.00		\$0.00	\$20.00		\$0
	BARONE (HARTMANN & ASSOCIATES)	\$20.00 \$24.98	0.15 0.10	3.00 2.51	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0
-	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$24.98 \$15.00	0.54	2.51 8.10	\$15.00		\$0.00	\$15.00		\$0.00	\$15.00		\$0
	OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	66.60	*10.00		\$0.00	•		\$0.00			- 80
4			37.19	\$1,710.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0
	ACCOUNTING	\$120.00	0.00	0.00	\$120.00		\$0.00	\$120,00		\$0.00	\$120,00		\$0
	ROBERT NIXON (CRONIN, JACKSON, HIXON & WILSON) RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	. 0.00	0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0
	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0
B	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0
9	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00			\$0.00		0.00	\$6
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.50	-
9	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00 \$0.00	\$85.00 \$35.00		\$0 \$0
O.	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00		\$0.00	\$35.00 \$25.00		\$0.00 \$0.00	\$25.00		\$0
	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00 0.00	\$25.00		\$0.00	\$25.00		₩0.00	₩EJ.00		•
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0
	JOHN SHEAHEN ISHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	142.00	12780.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	158.00	11060 00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$4
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	4 00	100 00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0
	OUT OF POCKET MISCELLANEOUS		304.00	23 20 \$23,963.20		0.00	\$0.00		0.00	\$0.00		0.00	ş
			304.00	925,865.20						***		0.00	4
	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00	\$75.00 \$75.00	0.00	-
	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	0.00	\$75 00 450 00	0.00	\$0.00	\$75.00 \$27.50	0.00	\$0.00	\$27.50	0.00	Š
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00 \$45.00	0.00 0.00	0.00 0.00	\$50.00 \$45.00	0.00 0.00	\$0.00 \$0.00	\$27.50 \$75.00		\$0.00	\$75.00	0.00	\$1
	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	34 3.00	0.00	6.00	ans.00	0.00	0.00	4.5.60		\$0.00			\$
,,	OUT OF FOURET MISUELLANCOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$
32		TOTAL	341.19	\$25,673.20	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	T0		
_											TOTAL	0.00	\$0

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total sincludes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours bitled, the hourty rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10s Page 29 of 91 Preparer: Chuck Lewis

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
_		MARCH 1991			APRIL 1991			MAY 1991		 	JUKE 1991	
DUVAL COUNTY RATE CASE EXPENSE ACCOUNT 188.174	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
LEGAL												
					200							\$0.00
					0.00							\$0.00 \$0.00
OUT OF POCKET MISCELLANEOUS	#73.00		\$0.00	\$1500		-	4 15.00		0	\$75.00		
		0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
VEN GATI IN /GATI MANOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
	4123.00	0.00		4.120.00	0.00	0	4174.00		V	0140.00		\$0. 00
or or concrementation		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
ENGINEERING	445.00		40.00	407.00		*0.00	6 0 F 00	0.00	***	407 00		***
												\$25,63 \$1,008,63
												\$0.00
	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.15	\$3.0
SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.10	\$2.5
SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00		\$15.00	0.00		\$15.00	0.00		\$15.00	0.15	\$2.2
OUT OF POCKET MISCELLANEOUS					200						99.40	\$37.97
ACCOUNTING		0.00	\$0.00		0.00	3 0.00		0.00	\$0.00		23.12	\$1,080.0
	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	0.00	\$0.00	\$120,00	0.00	\$0.00
RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$42.00	0.00	\$0.0
PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00			\$65.00		\$0.00	\$68.00	0.00	\$0.0
	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00			\$25.00	0.00	\$0.0
OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.0
·				4		***	407.00		***	***		
					0.00							\$0.00
												\$0.0 \$0.0
OUT OF POCKET MISCELL ANEOUS	\$25.00		\$0.00	\$25.00		*	#23.00		\$0.00	423.00	0.00	4 0.01
		0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00
IOHN SHEAHEN (SHEAHEN, ROMA SON A MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	66.00	\$5,940.00	\$90.00		\$0.00
	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	63.00	\$4,410.00	\$70.00		\$0.00
CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	\$25.00		\$0.00
OUT OF POCKET MISCELLANEOUS			***			74.88	,	188.88				
		0.00	\$0.00		0.00	\$0.00		128,00	\$10,350.00		0.00	\$0.0
DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00		\$0.00
EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00								\$0.00
STAFF (MILIAN SWAIN & ASSOCIATES)												\$0.00
	\$27.50	0.00		\$30.00	0.00		\$30.00	0.00		\$45.00		\$0.00
OUT OF FOURET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00
	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	129.00	\$10,350,00	TOTAL	23.12	\$1,080.00
	IOIAL	0.00	\$0.00	IUIAL	0.00	≱ 0.00	IOIAL	128.00	\$10,350.00	IOIAL	23.12	
	LEGAL KEN HOFFMAN (MESSER/VICKERS) JOE CRESSE (MESSER/VICKERS) JOE CRESSE (MESSER/VICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES) CHUCK BLISS (HARTMAN & ASSOCIATES) BARONE (HARTMAN & ASSOCIATES) BECHCHARITMAN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS ACCOUNTING ROBERT HIXON (CRONIN, JACKSON, NIXON & WILSON) RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON) PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO SECRETARIAL (MANAGEMENT AND REGULATORY CONSULTA OUT OF POCKET MISCELLANEOUS JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.) STAFF (SHEAHEN, ROWLSON & MESSINA P.A.) CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES) EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	DUVAL COUNTY RATE CASE EXPENSE ACCOUNT 188.174 Raie LEGAL KEN HOFFMAN (MESSERVICKERS) \$140.00 JOE CRESSE (MESSERVICKERS) \$175.00 SECRETARIAL SUPPORT (MESSERVICKERS) \$75.00 OUT OF POCKET MISCELLANEOUS KEN GATLIN (GATLINUWOODS) \$125.00 OUT OF POCKET MISCELLANEOUS ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES) \$45.00 CHUCK BLISS (HARTMAN & ASSOCIATES) \$25.00 BARONE (HARTMAN & ASSOCIATES) \$25.00 SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) \$25.00 SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) \$15.00 OUT OF POCKET MISCELLANEOUS ROBERT HIXON (GRONIN, JACKSON NIXON & WILSON) \$65.00 PAUL DECHARIO (CROMIN, JACKSON NIXON & WILSON) \$65.00 SECRETARIAL (MANAGEMENT AND REGULATORY CON SECRETARIAL (CROMIN, JACKSON NIXON & WILSON) \$25.00 OUT OF POCKET MISCELLANEOUS FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON \$35.00 OUT OF POCKET MISCELLANEOUS JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.) \$70.00 STAFF (SHEAHEN, ROWLSON & MESSINA P.A.) \$70.00 CLERICAL (MANAGEMENT AND REGULATORY CONSULTA \$25.00 DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES) \$75.00 STAFF (MILIAN SWAIN & ASSOCIATES) \$75.00	DUVAL COUNTY RATE CASE EXPENSE ACCOUNT 188.174	DUVAL COUNTY RATE CASE EXPENSE Hourly Total ACCOUNT 186.174 Rate Hours Billed Total	DUVAL COUNTY RATE CASE EXPENSE Hourly Total Hourly Rate Hours Billed Total Rate Rown Rate Hours Billed Total Rate Rown Rown Rate Rown Rate Rown Rate Rown Rown	DUVAL COUNTY RATE CASE EXPENSE Hourly Total Hours Billed Total Hours Billed Total Hours Billed Total Hours Billed Hours Billed Total Hours Billed Hours Billed Total Hours Billed Hours Billed	DUVAL COUNTY RATE CASE EXPENSE	DUVAL COUNTY RATE CASE EXPENSE Hours Hou	DIVAL COUNTY RATE CASE EXPENSE House House Billed Total House Billed House Billed House Billed Total House Billed Total House Billed Total House Billed House Billed House Billed House Billed Total House Billed House Billed House Billed House Billed Total House Billed House Bil	DUVAL COUNTY RATE CASE EXPENSE Hourly Rate Hours Billed Total Hours Billed Tota	MARCH 1991 APRIL 1991 APRIL 1991 March Mounty Total Hourly Total Hourly Total Hourly Total Hourly Hate Hours Billed Total Hate Hours Billed Total Hate Hourly Hate Hours Billed Total Hate Hours Billed Total Hate Hourly Hate Hour	DIVAL COUNTY RATE CASE EXPENSE House House House River River House River River House River Riv

Company: All Filed FPSC Systems

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

Explanation. Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 30 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(9)	(10)	(11)	(12)	(13)	(14)
			JULY 1991			AUGUST 1991			SEPTEMBER 1991	l 		OCTOBER 1991	
Line No:	DUVAL COUNTY RATE CASE EXPENSE ACCOUNT 186.174	Hourly Rate	Total Hours Billed	Totał	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total
	LEGAL KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			0	******		0	******		0	•		0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00	-	0.00	\$0.00
	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$140 00		\$0.00	\$140.00		\$0.00	\$140.00	·	\$0.00	\$140.00		\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$65.00	0.00	\$0.00	\$85.00	0.06	\$4,91	\$85.00	8.80	\$0.00	\$85.00	0.00	\$0.00
B	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	1.89	\$84.83	\$45.00	0.00	\$0.00	\$45.00	10.61	\$477.45
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	1.13	\$28.34
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12 13	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.01	\$0.17 \$0.09	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.38	\$5.67 \$28.54
14	OUT OF FOORET MISCELLAREOUS		0.00	\$0.00		1.95	\$90.00		0.00	\$0.00		12.12	\$540.00
	ACCOUNTING		0.00	\$0.00		1.53	\$00.00		0.00	40.00		12.12	40.10.00
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$42.00	0.00	\$0.00	\$36.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0 00	\$0.00	\$69.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00 8.00	\$0.00 \$0.00
	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00	8.00	\$0.00
10	OU OF FOORET MISSEEDINEOUS	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0:00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$8.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		 -	\$0.00			\$0.00			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		¥.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	52 00	\$4,680,00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	24.00	\$2,160.00
	STAFF (SHEAHEN, HOWLSON & MESSINA P.A.)	\$70.00	31.00	\$2,170.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	64.00	\$4,480.00
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0 00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	4.00	\$100.00
26	OUT OF POCKET MISCELLANEOUS	•	83.00	\$0.00 \$6,850.00	•	0.00	\$0.00		0.00	\$0.00		92.00	\$23.20 \$6,763.20
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00
	EILEEN BABKA (MILLAN SWAIN & ASSOCIATES)	\$75.00 \$75.00	000	\$0.00	\$75.00 \$75.00	0.00	\$0.00	\$75.00 \$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00	7,3,54		0			\$0.00	2.2.2.		\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32		TOTAL	83.00	\$6,850.00	TOTAL	1.95	\$90.00	TOTAL	0.00	\$0.00	TOTAL	104.12	\$7,303.20
			_		1							-	

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS Duval County Rate Case Expense - Account 186.174

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 31 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			NOVEMBER 1991			DECEMBER 1991	
Line No:	DUVAL COUNTY RATE CASE EXPENSE ACCOUNT 186.174	Hourly Flate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL						
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75 00	0.00	\$0.00 \$0.00	\$75.00		\$0.00 0
4	OUT OF POCKET MISCELLANEOUS		000	\$0.00		0.00	\$0.00
			V.UU	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140 00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS						48.88
	CHANCESINO		0.00	\$0.00		0.00	\$0.00
-	ENGINEERING	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES) ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15,00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS	V		\$0.00	•		•
14			0.00	\$0.00		0.00	\$0.00
	ACCOUNTING		- 44				****
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00 \$68.00	0.00 0.00	\$0.00 \$0.00
17 18	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$68.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS	\$23.00	0.00	0	425.00	0.00	\$8.00
10	OUT OF TOOKET MADDELEANEOUS	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON			\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU			\$0.00	\$35.00	8.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
			Ų.OO	\$0.00		0.00	40.00
23	JOHN SHEAREN (SHEAREN, ROWLSON & MESSINA P.A.)	\$90 00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70 00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			0			0
			0.00	\$0.00		0.00	\$0,00
32		TOTAL	0 00	\$0.00	TOTAL		\$0.00

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourty rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP80

Schedule: B-10a Page 32 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
.ine No:	HERNANDO COUNTY (DUI) RATE CASE EXPENSE ACCOUNT 188.180	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Flate	Total Hours Billed	Total
_	LEGAL	·											\$0.00
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00 \$150.00		\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00		\$0.00	\$175.00 \$75.00		\$0.00 \$0.00	\$75.00		\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00 0.00	0.00 0.00	\$75.00		\$0.00	\$/5.00		\$0,00	\$15.00		• • • • • • • • • • • • • • • • • • • •
4	OUT OF POCKET MISCELLANEOUS	. •	0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	00.00 20.02		0.00	\$0.00	•	6.00	\$0.00		0.00	\$0.00
	ENGINEERING					4	*			40.00	\$85.00		\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00 \$45.00		\$0.00 \$0.00	\$45.00		\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00 \$25.00	0.00 0.00	0.00 0.00	\$45.00 \$25.00		\$0.00 \$0.00	\$25.00		\$0.00	\$25.00		\$0.00
10	ED COX (HARTMAN & ASSOCIATES) BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00		\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15 00		\$0.00	\$15.00		\$0.00	\$15.00		\$0.00
13	OUT OF POCKET MISCELLANEOUS		0.00	0.00		000	\$0.00		0.00	\$0.00		0.00	\$0.00
14	ACCOUNTING		0.00	\$0.00		Ų.UD	\$0.00		0.00	40.00			
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0 00	0.00	\$65.00		\$0.00	\$65.00		\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00
18	SECRETARIAL (CRONIN, IACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$20.00		40.0
19	OUT OF POCKET MISCELLANEOUS	,	9.00	0.00 \$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
19 20	SECRETARIAL MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS	•	0.00	\$0.00		000	\$0.00		0.00	\$0.00		0.00	\$0.00
		•		•	***	• • • • • • • • • • • • • • • • • • • •	\$0.00	\$60.00		\$0.00	\$90,00		\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00 0.00	0.00 0.00	\$80.00 \$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.0
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.) CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70 00 \$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.0
25 26	OUT OF POCKET MISCELLANEOUS	#25.00	0.00	\$0.00	425.00	0.00	\$0.00	V2.	0.00	\$0.00		0.00	\$0.0
			0.00	\$0.00		0.00	80.00			•			***
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$69.09	28.85	1993.19	\$75.00	0.00	\$0.00	\$75.00	0.14 14.36	\$10.71 \$1.076.79	\$75.00 \$75.00	0.00 12.14	\$0.0 \$010.7
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	239 62	17971.14	\$75.00	0.00	\$0.00 \$0.00	\$75.00 \$27.50	0.00	\$0.00	\$27.50	0.00	\$0.0
29 30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES) STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$46.02 \$69.50	32.04 102.69	1474.33 7151.09	\$50 00 \$45.00	0.00 0.00	\$0.00 \$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.0
31	OUT OF POCKET MISCELLANEOUS	303.50	0.00	538.33	Q-10.00	0.00	\$0.00	*		\$1.83			\$1.1
31	ON ON I OWNER IMPORTED HIS		403 39	\$29,128.08		0.00	\$0.00		14.50	\$1,089.33		12.14	\$911.6
32		TOTAL	403.39	\$29,128 08	TOTAL	0.00	\$0.00	TOTAL	14.50	\$1,089.33	TOTAL	12,14	\$911.8
											IOIAL	14.14	, 50 (11.0

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 33 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_		MARCH 1991	<u>.</u>		APRIL 1991			MAY 1991			JUNE 1991	
Line No:	HERNAMOO COUNTY (DUI) RATE CASE EXPENSE ACCOUNT 186.180	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL				4								
2	KEN HOFFMAN (MESSER/VICKERS) JOE CRESSE (MESSER/VICKERS)	\$140.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00	\$0.00 \$0.00	\$149.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00		\$0.0
3	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00 \$0.00	\$75.00		\$0.00	\$75.00	0.00	\$0.00 0	\$75.00		\$0.0 \$0.0
			0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.0
5 6	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$125.00	0.00	\$0.00 \$0.00	\$125.00	0.00	\$0.00 0	\$140.00		\$0.00	\$140.00		\$0.0
	This his Table 2		0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.0
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85,00	0.00	\$0.00	\$85.00	0.08	\$8.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.0
В	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.0
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.0
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.
12 13	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.
14			0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.0 \$0.0
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	0.00	\$0.00	\$120.00		
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00	0.00	\$8.00	\$120.00 \$42.00	0.00 0.00	\$0.0 \$0.0
17	PAUL DECHARIO (CRONINJACKSON NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$85.00		\$0.00	\$68.00	0.00	\$0. \$0.
16 19	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00 \$0.00	\$25.00	0.00	\$0.1 \$0.1
			0.00	\$0.00		0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.0
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	6.00	\$0.0
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.0
11	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00 \$0.00		0.00	\$0.0
23	JOHN SHEAHEN (SHEAHEN, FLOWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	0.00	\$0.00	\$90.00		\$0.0
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		\$0.0
5	CLERICAL ISHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25 00		\$0.00	\$25.00	0.00	\$0.00	\$25.00		\$0.
20	OUT OF FOCKET MISCELLANEOUS	,	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00 \$0.00	•	0.00	\$0.0
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	3.30	\$247.50	\$75.00	8.80	\$660 00	\$40.00	4.88	\$195.00	\$75.00		\$0.0
20	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	31.55	\$2,366.25	\$75.00	35.20	\$2,640.00	\$75.00	58.82	\$4,411.57	\$75.00		\$0.0
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$27.50	8.42	\$231.44	\$27.50	1.52	\$41.86	\$50.00		\$0.0
30 31	STAFF / CLERICAL MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$27.50	0.00	\$0.00 \$135.93	\$30.00	4.29	\$129.55 \$146.95	\$30.00	8.29	\$248.55 \$27.66	\$45.00		\$0.0
			34.85	\$2,749.68	•	56.70	\$3,806 94	•	73.50	\$4,924.64	•	0.00	\$0.0
32		TOTAL	34 85	\$2,749.68	TOTAL	56.70	\$3,806.94	TOTAL	73.50	\$4,924.64	TOTAL	0.00	\$0.0
								_			_		

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 34 of 91 Preparer: Chuck Lewis

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
· _		JULY 1991			AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991	
HERMANDO COUNTY (DUI) RATE CASE EXPENSE ACCOUNT 196.180	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
LEGAL				*****	0.00	***	*140.00	0.00	\$0.00	\$140.00	0.00	\$0.0
										\$150.00	0.00	\$0.0
					0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0
OUT OF POCKET MISCELLANEOUS	4 75 00		0	\$10.00		0	*****		0			\$0
		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0
KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0
OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0
ENGINEERING	405.00	0.00	to.oo	495 M	0.00	\$0.00	\$85.00	8.00	\$0.00	\$85.00	0.00	\$0
						\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$1
	\$25.00	0 00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00			į
BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00								i
SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)												i
	\$15.00	0.00		\$15.00	0.00		\$15.00	0.00		#15.00		<u>i</u>
OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
ACCOUNTING		• • • • • • • • • • • • • • • • • • • •	•						40.00	*120.00	0.00	•
ROBERT NIXON (CRONIN JACKSON, NIXON & WILSON)												i
								*****			0.00	•
					0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	
	450.00	0.00	\$0.00	V2		\$0.00			\$0.00	=-		
	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0,00	- 1
FRANK SFIDMAN MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	
SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00						1
CLERICAL IMANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00		\$25.00	0.00		\$50.00	0.00		\$50.00	0.00	•
OUT OF POCKET MISCELLANEOUS	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	- ;
MANUSCRIPTO PURSUEN DOME CON STRUCCINA GALL	\$00.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$00.00	0.00	1
				\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00		3
	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00		\$25.00	0.90	
OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
	ATC 00		40.74	\$35 AA	100	\$150.00	\$75 M	ans	\$4.60	\$75.00	3.72	\$2
										\$75.00	18.30	\$1.2
									\$61.85	\$30.00	6.62	\$1
					•	\$581.25	\$75.00	8.56	\$642.10	\$75.00	59.34	\$4,4
OUT OF POCKET MISCELLANEOUS	\$10.00		\$0.00	2.3.00		\$3.80		9407			85.00	\$6,2
		0.00	\$0.00							TAT**		\$6.2
	TOTAL	0.00	\$0.00	TOTAL	43.75	\$3,285.05	TOTAL	34.37	\$2,496.78	TOTAL	65.96	20,2
	LEGAL KEN HOFFMAN (MESSER/VICKERS) JOE CRESSE (MESSER/VICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES) CHUCK BLISS (HARTMAN & ASSOCIATES) BARONE (HARTMAN A ASSOCIATES) BARONE (HARTMAN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS ACCOUNTING ROBERT HXON (CRONIN,JACKSON,NIXON & WILSON) PAUL DECHARIO (CRONIN,JACKSON,NIXON & WILSON) SECRETARIAL (CRONIN,JACKSON,NIXON & WILSON) OUT OF POCKET MISCELLANEOUS FRANK SEIDMAN (MANAGEMENT AND REGULATORY CONSCLERICAL (MANAGEMENT AND REGULAT	HERNANDO COUNTY (DUI) RATE CASE EXPENSE ACCOUNT 198.190 LEGAL KEN HOFFMAN (MESSER/VICKERS) JOE CRESSE (MESSER/VICKERS) JOE CRESSE (MESSER/VICKERS) JOE CRESSE (MESSER/VICKERS) JOUT OF POCKET MISCELLANEOUS KEN GATLIN (GATL RIVWOODS) KEN GATLIN (GATL RIVWOODS) KEN GATLIN (GATL RIVWOODS) JOUT OF POCKET MISCELLANEOUS ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES) JOUT OF POCKET MISCELLANEOUS ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES) JOUT OF POCKET MISCELLANEOUS ENGINEERING BARONE (HARTMANN & ASSOCIATES) JOUT OF POCKET MISCELLANEOUS ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON) JOHN SHEAHEN (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (MANAGEMENT AND REGULATORY CO SECRETARIAL (MANAGEMENT AND REGULATORY CONSULTA SECRETARIAL (MANA	HERNANDO COUNTY (DUI) RATE CASE EXPENSE Hourly Total Hours Billed	HERMANDO COUNTY (DUI) RATE CASE EXPENSE Hourly Total Hours Billed Total	MERMANDO COUNTY (DUI) RATE CASE EXPENSE	HERMANDO COUNTY (DUI) RATE CASE EXPENSE	HERHANDO COUNTY (DUI) RATE CASE EXPENSE Hourly Total Hourly ACCOUNT 198.190 Flate Hourly Rate Hourly Rate Hourly Hours Billed Total Hourly Rate Hourly Hours Billed Total Hourly Rate Hours Billed Total Hourly Total Hourly Hours Billed Total Hourly Hours Billed Total Hours Billed Total B	NERMANDO COUNTY (PUI) RATE CASE EXPENSE	HERMANDO COUNTY (PUI) PATE CASE EXPENSE Hourty Total Hours Blind H	HERMANDO COUNTY (DUI) RATE CASE EXPENSE	HERNANDO COUNTY (DUI) BATE CASE EXPENSE Hourly Rule Hourly Rule Hourly Rule Hourly Rule Hourly Rule Hourly Rule Rule Hourly Rule Rule Hourly Rule Rule	HERMAND COUNTY (DUI) RATE CASE EXPENSE Hourly Total ACCOUNT 164 1650 Total Hourly Rate Hourly

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 35 of 91 Preparer: Chuck Lewis

		(3)	(4)	(5)	(6)	(7)	(B)
		·-····	NOVEMBER 1991			DECEMBER 1991	
.ine lo:	HERNANDO COUNTY (DUI) RATE CASE EXPENSE ACCOUNT 186,100	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL	·					
ŧ	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.0
ż	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150 00	0.00	\$0.0
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00		\$0.0
ă	OUT OF POCKET MISCELLANEOUS	•		\$0.00			
			0.00	\$0.00		0.00	\$0.
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.
6	OUT OF POCKET MISCELLANEOUS						
		•	0.00	\$0.00	•	0.00	\$0.
	ENGINEERING				440.44		
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.
В	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00 \$25.00	9.00 0.00	\$0. \$0.
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00 \$0.00	\$25.00 \$20.00	0.00	\$0. \$0.
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00				\$0. \$0.
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00 0.00	\$0. \$0.
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	30
3	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00 \$0.00	•	0.00	\$0
4	1 co a serimina		0.00	40.00		0.00	•
	ACCOUNTING	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.
5	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0
16	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0
7 8	PAUL DECHARIO (CRONIN, JACKSON, NDON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	ŠŰ.
ĝ	OUT OF POCKET MISCELLANEOUS	\$20.00	4.52	Ď.	423		\$0
18	OUT OF TOOKET MIGOELENIEGO	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.
9	SECRETARIAL MANAGEMENT AND REGULATORY CONSU			\$0.00	\$35.00	0.00	\$0.
'n	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0
2	OUT OF POCKET MISCELLANEOUS	••			•		\$0
	OUT OF TOOKET MADDELD VIEW		0.00	\$0.00	•	0.00	\$0
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90,00		\$0.00	\$90.00		\$0
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.
26	OUT OF POCKET MISCELLANEOUS	,	0.00	\$0.00		0.00	\$0
			0.00	3 0.00		0.00	₩.
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	2.52	\$189.00	\$75.00	3.43	\$257.
28	EILEEN BABKA MILIAN SWAIN & ASSOCIATES)	\$75.00	12.25	\$918.75	\$75.00	13.64	\$1,023
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	1.08	\$29.80	\$27.50	0.00	\$0.
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	9.27	\$695.00	\$75.00	5,40	\$405
	OUT OF POCKET MISCELLANEOUS			\$60.26			\$60.
31			25.12	\$1,892.81		22.47	\$1,745
31							
12		TOTAL	25,12	\$1,892.81	TOTAL		\$1,745

Docket No.: 920199-WS Test Year Ended: 12/31/91 Interim [] Firnal (X) Historic (X) Projected [] Explanation. Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 36 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
Line No:	HIGHLANDS COUNTY RATE CASE EXPENSE ACCOUNT 188.173	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Housty Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL								·	***	\$140.00		\$0.00
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$9.00	\$140.00		\$0.00 \$0.00	\$150.00		\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0 00	0 00	\$175 00		\$0.00 \$0.00	\$175.00 \$75.00		\$0.00	\$75.00		\$0.00
3	SECRETARIAL SUPPORT (MESSER/MCKERS)	\$75.00	0.00 0.00	0.00	\$75.00		\$0.00	\$7500		\$0.00	\$10.00		•
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATUN (GATUN-WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140,00		\$0.00
6	OUT OF POCKET MISCELLANEOUS	•	- 600	0.00 \$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING			•				407.00		\$0.00	\$85.00		\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0,00	0.00	\$85.00		\$0.00 \$0.00	. \$85.00 \$45.00		\$0.00	\$45.00		\$0.00
В	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00 \$25.00	0.00 0.00	0.00 0.00	\$45.00 \$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
10	ED COX (HARTMAN & ASSOCIATES) BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00		\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00		\$0.00	\$15.00		\$0.00	\$15.00		
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00 \$0.00		0.00	\$0.00 \$0.00		0.00	\$0.00 \$0.00
17	ACCOUNTING									40.00	\$120.00		\$0.00
15	ROBERT NOON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00		\$0.00	\$120.00		\$0.00 \$0.00	\$120.00 \$62.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00		\$0.00	\$62.00 \$65.00		\$0.00	\$85.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00 0.00	0.00 0.00	\$65.00 \$25.00		\$0.00 \$0.00	\$25.00 \$25.00		\$0.00	\$25.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00		\$0.00	****	•	,			
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00 \$35.00		\$0.00	\$85.00 \$35.00		\$0.00 \$0.00
20	SECRETARIAL IMANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00		\$0.00			\$0.00	\$35.00 \$25.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25 00	0.00	0.00	\$25 00		\$0.00	\$25.00		\$0.00	\$25.00		\$5.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	·		50.00	CA10.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	59.00 65.00	5310.00 4550.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00 \$25.00	2.00	50.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
25 26	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	8 23.00			41 0.00		• • •	•				0,00	\$0,00
20	OUT OF FOORET MISSEEDINE 2005		126.00	\$9,921.60		0.00	\$0.00		0.00	\$0.00			
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00
28	ETLEEN BABKA MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50 00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50 \$75.00		\$0.00 \$0.00	\$27.50 \$75.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	9.00	\$45.00	0.00	\$0.00 0	≱ 73,00		\$0.00	4.0.00	5.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32		TOTAL	126 00	\$9,921 60	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	70711	0.00	¢n nr
GE				<u> </u>							TOTAL	0.00	\$0.00

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10s Page 37 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	• •	(14)
	_		MARCH 1991			APRIL 1991			MAY 1991			JUNE 1991	
ine lo:	HIGHLANDS COUNTY RATE CASE EXPENSE ACCOUNT 186.173	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Totai
_	LEGAL KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00	0.00	\$0.05	\$140.00		\$0.
2	JOE CRESSE (MESSERVICKERS) SECRETARIAL SUPPORT (MESSERVICKERS)	\$175.00 \$75.00	0.00 0.00	\$0.00 \$0.00	\$175.00 \$75.00	0.00	\$0.00 \$0.00	\$175.00 \$75.00	0.00 0.00	\$0.00 \$0.00	\$150.00 \$75.00		\$0 \$0
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00 \$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0
	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00 \$0.00	\$125.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00		\$0
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00	1	0.00	\$0.00		0.00	\$0
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$(\$(
	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00 \$0.00	\$45.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$45.00 \$25.00	0.00 0.00	\$
	ED COX (HARTMAN & ASSOCIATES) BARONE (HARTMANN & ASSOCIATES)	\$25.00 \$20.00	0.00	\$0.00 \$0.00	\$25.00 \$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	š
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	1
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	
	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00		0.00	
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	•
46	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120,00		\$0.00	\$120.00		\$0.00	\$120,00	0.00	\$0.00	\$120.00	0.00	1
	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00	V.42	\$0.00	\$42.00	0.00	
	PAUL DECHARIO (CRONINJACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65 00		\$0.00	\$65.00		\$0.00	\$68.00	0.00	
16	SECRETARIAL (CRONIN, JACKSON NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	
18	OUT OF POCKET MISCELLANEOUS		000	\$0.00	,	0.00	\$0.00	10% Discount	0.00	\$0.00 \$0.00	10% Discount	0.00	
		447.44		20.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO SECRETARIAL IMANAGEMENT AND REGULATORY CONS	\$85.00 \$35.00		\$0.00 \$0.00	\$35.00	0.00	\$8.00	\$50.00	0.00	\$0.00	\$50.00	0.00	
	CLERICAL IMANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	1
	OUT OF POCKET MISCELLANEOUS	\$25.00	0.00	\$0.00	V20.00	0.00	\$0.00		0.00	\$0.00		0.00	
			0.00	*		0.00	** .			*	***	0.55	
23	JOHN SHEAREN (SHEAREN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	30.00	\$2,700.00	\$90.00		:
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	24.00	\$1,680.00 \$0.00	\$70.00 \$25.00		
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	425,00		
20	OUT OF FOCKET MISCELLIMEOUS	•	0.00	\$0.00	•	0.00	\$0.00		54.00	\$4,380.00		0.00	
7	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00		:
	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		1
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00		1
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$30 00	0.00	\$0.00 \$0.00	\$30.00	0.00	\$0.00 \$0.00	\$45.00		
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00 \$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
32		TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	54.00	\$4,380.00	TOTAL	0.00	;
×		TOTAL	9 00	₩ 0.0¥	TOTAL	0.00			•				

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 38 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_		JULY 1991			AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991	
Line No:	HIGHLANDS COUNTY RATE CASE EXPENSE ACCOUNT 186.173	Hourly Plate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	1504												
	LEGAL KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
,	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			- 0		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	40.00		0.00	40.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
	OUT OF POCKET MISCELLANEOUS								· .				
•	ON BIT DOILE MADELE STEEL		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING	****		***	enr on	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00 \$45.00	0.00 0.00	\$0.00 \$0.00	\$85.00 \$45.00	000	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
В	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	ED COX (HARTMAN & ASSOCIATES) BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS	•		\$0.00			\$0.00		0.00	\$0.00		0.00	\$0.00 \$0.00
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING	6400.00	0.00	\$0.00	\$120.00	0.00	\$8.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00 \$42.00	0.00	\$0.00	\$36.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$82.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON) PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$88.00	0.00	\$0.00
17 18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$8.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.00
•••		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
40	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85 00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
19 20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL IMANAGEMENT AND REGULATORY CONSULTA	\$25 00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS	••-		\$0.00			\$0.00			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	17.00	\$1,530.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	12.00	\$1,080.00
23 24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	9.00	\$630.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	32.00	\$2,240.00
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	2.00	\$50.00
25 26	OUT OF POCKET MISCELLANEOUS	42000	5.55	\$0.00	••••		. 0			\$0			\$11,60
20	301 01 7 07 22 7 22 22 22 22 22 22 22 22 22 22 22		26.00	\$2,160.00		0.00	\$0.00		0.00	\$0.00		46.00	\$3,381.60
47	OFFINE CHANGE AND LANGUAGE & ACCOMMENT	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00
27 28	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES) EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS			\$0.00			0		0.00	\$0.00		0.00	\$0.00 \$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	•
32		TOTAL	26 00	\$2,160.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	46.00	\$3,381.60
												-	

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: 8-10a Page 39 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	•	•	NOVEMBER 1991	l		DECEMBER 1991	
Line No:	HIGHLANDS COUNTY RATE CASE EXPENSE ACCOUNT 186.173	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_			 				
	LEGAL	****		40.00	\$140.00	0.00	\$0.00
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00 \$150.00	0.00 0.00	\$0.00 \$0.00	\$150.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00	\$ 75.00		
•	OF OF COMET MISSELF MED CO		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN-WOODS)	\$140.00		\$0.00	\$140 00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
	ENGINEERING			•			
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45 00	0.00	\$0.00	\$45.00	0.00	\$0.00 \$0.00
8	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00 \$0.00	\$25.00 \$20.00	0.00 0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00 0.00	\$0,00	\$25.00	0.00	\$0.00
11 12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00 \$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS	#15.00	9.00	\$0.00	\$15.00	4.40	*****
14	ACCOUNTING		0.00	\$0.00		0.00	\$0.00
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS			0			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85,00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU			\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS						\$0.00
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
					A37.00		**
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00 0.00	\$0.00 \$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00 0.00	\$0.00 \$0.00	\$75.00 \$27.50	0.00	\$0.00
29 30	STAFF (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50 \$75.00	000	\$0.00	\$75.00 \$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS	\$,500	0.00	0	2.344		.0
01	W. O. I GORE! INIDOCEPHINE GOOD		0.00	\$0.00		0.00	\$0.00
32		TOTAL	0 00	\$0.00	TOTAL		\$0.00

Company: Ali Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 40 of 91 Preparer: Chuck Lewis

1) -	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			1991 YRAUNAL			FEBRUARY 1991	
ine lo.	LAKE COUNTY RATE CASE EXPENSE ACCOUNT 198.187	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Plate	Total Hours Billed	Total
	LEGAL							4440.00		\$0.00	s1 40.00		\$0.
	KEN HOFFMAN (MESSER/VICKERS) JOE CRESSE (MESSER/VICKERS)	\$140.00 \$175.00	0.00 0.00	0.00 0.00	\$140.00 \$175.00		\$0.00 \$0.00	\$140.00 \$175.00		\$0.00	\$150.00		\$0
3 5	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0 00	0.00	\$75.00		\$0.00	\$75.00		\$0.00	\$75.00		\$0
4 (OUT OF POCKET MISCELLANEOUS	, •	0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0
5 1	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0
	OUT OF POCKET MISCELLANEOUS	\$140.00	0.00	0.00 \$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	SI
	ENGINEERING.		0.00	\$0.00		0.00			-				
	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00 \$45.00		\$0.00 \$0.00	\$85.00 \$45.00		\$
	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00 0.00	0.00 0.00	\$45.00 \$25.00		\$0.00 \$0.00	\$45.00 \$25.00		\$0.00	\$45.00 \$25.00		i
	ED COX (HARTMAN & ASSOCIATES)	\$25.00 \$20.00	0.00	0.00	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00		i
	BARONE (HARTMANN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		•
	SECRETARIAL SUPPORT (HARTIMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00		\$0.00	\$15.00		\$0.00	\$15.00		•
	OUT OF POCKET MISCELLANEOUS	4.0.00	0.00	0.00			\$0,00			\$0.00			
14		,	0.00	\$0.00	·	0.00	\$0.00		0.00	\$0.00		0.00	2
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	90.88	10905.60	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		•
	RON JURGUTIS / ROY GUNTER (CRONIN JACKSON NIXON	\$49 84	36.50	1819.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		
7	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	652.75	44387.00	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00	•	\$0.00 \$0.00	\$65.00 \$25.00		
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	14 75 0 00	368 75 800 43	\$25.00		\$0.00	₩25.00		40.00	920.00		
9	OUT OF POCKET MISCELLANEOUS		794.88	\$58,280.78	,	0.00	\$0.00	,	0.00	\$0.00		0.00	•
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		1
9	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		3
1	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		;
2	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00	,	0.00	\$0.00		0.00	-
	TO THE PROPERTY OF THE PARTY OF	\$90 00	0.00	0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		:
	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.) STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	000	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		9
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	000	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		:
	OUT OF POCKET MISCELLANEOUS	·	0.00	\$0.00		0.00	\$0.00		0.00	\$0,00		0.00	
			0.00	\$0.00		0.00	\$0.00			•			
7	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	5
	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00 \$07.50	0.00	
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00 \$45.00	9.00 0.00	\$0.00 \$0.00	\$27.50 \$75.00		\$0.00 \$0.00	\$27.50 \$75.00	0.00	3
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45 00	0.00 0.00	0 00 0 00	\$45 UU	0.00	\$0.0 0	4 1 3.00		0	\$10.00	2.30	ì
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
32		TOTAL	794.88	\$58,280.78	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00			
		IUIAL	/94 06	200 Z 0V / 0				10.75	4.44		TOTAL	0.00	

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourty rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 41 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(#)	(10)	(11)	(12)	(13)	(14)
	_		MARCH 1991			APRIL 1991			MAY 1991			JUNE 1991	
Line No:	LAKE COUNTY RATE CASE EXPENSE ACCOUNT 186.167	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL			****	*****		\$0.00	\$140.00	0.00	\$0.00	\$140.00		\$0.00
	KEN HOFFMAN (MESSERVICKERS)	\$140.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$150.00		\$0.00
	JOE CRESSE (MESSERVICKERS) SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS	4.0.00		\$0.00	*****								\$0.0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00		\$0.00	\$140,00		\$0.0
	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0.00			\$0.0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
,	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85,00	0.00	\$0.00	\$85,00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	9.00	\$0.0
	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$6.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.0
9	ED COX (HARTIMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00 \$20.00	9.00 9.00	\$0.00 \$0.00	\$25,00 \$20,00	0.00 0.00	\$0.0 \$0.0
	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00 \$0.00	\$20.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.6
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00 \$15.00	0.00 8.00	\$0.00 \$6.00	\$25.00 \$15.00	8.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0,0
	OUT OF POCKET MISCELLANEOUS	\$13.00		\$0.00	V .10.00		\$0.00	*		\$0.00			\$0.0
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
ŧ5	ACCOUNTING ROBERT MIXON (CROMM, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	9.53	\$1,143,60	\$120.00	14.85	\$1,782.0
	ROY GUNTER (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$42.00	4.00	\$168.0
17	PAUL DECHARIO (CRONN. JACKSON NICON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$68.00	102.50	\$8,970.0
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00 36.4	\$25.00	0.00	\$0.0 111.9
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	10% Discount	9.53	\$1,082.00	10% Discount	121.35	\$8,126.7
_		\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.0
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.0
21	CLERICAL MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
22	OUT OF POCKET MISCELLANEOUS					0.00	\$0.00		0.00	\$0.00 \$0.00			\$0.0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	0.00	\$0.00	\$90.00		\$0.0
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		\$0.0
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25 00		\$0.00	\$25.00	0.00	\$0.00	\$25.00		\$0.0
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
		477 **	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00		\$0.0
	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00 \$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.0
	ETLEEN BABKA (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00		\$0.0
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00		\$0.0
	OUT OF POCKET MISCELLANEOUS			0			\$0.00		600	\$0.00		0.00	\$0.0
			0.00	\$0.00		0.00	\$0.00						
32		TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	9.53	\$1,062.00	TOTAL	121.35	\$8,128.7

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total sincludes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 42 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(0)	(10)	(11)	(12)	(13)	(14)
	_		JULY 1991			AUGUST 1991			SEPTEMBER 1991	l ———	<u>:</u> _	OCTOBER 1991	
ine Vo:	LAKE COUNTY RATE CASE EXPENSE ACCOUNT 186.167	Hourly Rate	Total Hours Billed	Total	Hourly Fiste	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL			***	****	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.
	EN HOFFMAN (MESSERATICKERS)	\$140.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.
	OE CRESSE (MESSERVICKERS) ECRETARIAL SUPPORT (MESSERVICKERS)	\$150.00 \$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.
	ECHETARIAL SUPPORT (MESSERVAICRERS) BUT OF POCKET MISCELLANEOUS	∌75.00	0.00	0.00	4 73.00		0	400.23	*	0			
•	or of tooler modelpared		0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.00		0.00	\$0
	EN GATLIN (GATLINWOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0
6 (OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0
, ,	ENGINEERING IERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$
	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45,00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	
	D COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00 0.00	•
ĎĒ	ARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00 \$0.00	\$20.00 \$25,00	0.00	•
	ECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00	\$0.00	\$15.00	0.00	- 3
	ECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0,00	\$0.00 \$0.00	\$15.00	0.00	\$0.00	\$10.00		
} (OUT OF FOCKET MISUELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
	ACCOUNTING		44.00	44 000 00	\$120.00	27.50	\$3,300,00	\$120.00	2.00	\$240.00	\$120.00	14.50	\$1.7
	IOBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00 \$62.00	11.00	\$1,320.00 \$0.00	\$36.00	14 00	\$504.00	\$82.00	0.00	\$0.00	\$62.00	11.50	\$71
	ION JURGUTIS / SECRETARIAL (CRONIN, JACKSON, NIXO PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	116.50	\$7,922.00	\$68.00	149.50	\$10,166,00	\$68.00	125.50	\$8,534.00	\$68.00	60.00	\$4.0
	ECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	4.25	\$106.25	\$25.00	0,00	\$0.00	\$25.00	4.25	\$10
	OUT OF POCKET MISCELLANEOUS			56.06			206.37		127,60	\$2.18 \$7.698.56	10% Discount	90.25	\$19 \$6,1
	•	10% Discount	127.50	\$8,368.25	10% Discount	195.25	\$12,854.36	10% Discount	127,60	\$7,696.50	10% Discourk		
A F	RANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	
	ECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00 0.00	- 1
	EFFICAL MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.00 0	\$50.00	0.00	\$0.00 \$0.00	\$50.00		
2 (OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
3 J	OHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00		\$0.00	\$90.00	0.00	\$0.00	\$80.00		
	TAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		
5 (LERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0,00 \$0	\$25.00		•
6 (OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
		47C M	0.00	\$0.00	\$75.00	0,00	\$0.00	\$75.00	0.00	\$0.00	\$30.00	0.00	:
	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES) BILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00 \$75.00	0.00	\$0.00	\$75.00 \$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
	:ILEEN BABRA (WILLIAM SWAIM & ASSOCIATES) STAFF (MILLIAM SWAIM & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
		TOTAL	*	****	TOTAL	195.25	•	TOTAL	127.50	\$7,898.56	TOTAL	90.25	\$6,1
12			127.50	\$8,368,25	TOTAL	195 25	\$12,854.36	IUIAL	127.50	91.0EO 30	IOIAL	00.23	₩,1

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP9C

Schedule: B-10a Page 43 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			NOVEMBER 1991			DECEMBER 1991	
Line No:	LAKE COUNTY RATE CASE EXPENSE ACCOUNT 186.187	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL KEN HOFFMAN (MESSER-VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75 00	0.00	\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00			0
		•	0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140 00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
	ENGINEERING.				****		40.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00 0.00	\$0.00 \$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES) ED COX (HARTMAN & ASSOCIATES)	\$45.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$45.00 \$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00		2.00	10.00
14	A GOODITALO		0.00	\$0.00		0.00	\$0.00
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120,00	5.50	\$660.00	\$120,00	6.00	\$720,00
16	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00	7.00	\$434.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	96.75	\$6,579.00	\$68.00	2.00	\$136.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.25	\$6.25	\$25.00	6.00	\$150.00
19	OUT OF POCKET MISCELLANEOUS	10% Discount	109.50	44.69 \$6,951.55	10% Discount	14.00	189.34 \$1.075.81
) U & DESCOUR	100.00	#0,831.33	TO AL DISCOURS	14.00	\$1,070.01
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU			\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
			0.00	Q 2. Q 3			-
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50 \$75.00	0.00 0.00	\$0.00 \$0.00	\$27.50 \$75.00	0.00	\$0.00
30 31	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	¥/3.00	0.00	20 00	\$7 3.00		0
. 31	OUT OF FOORET MIGOELLANEOUS		0.00	\$0.00		0.00	\$0.00
32		TOTAL	109.50	\$6,951.55	TOTAL		\$1,075.81

Company: Ali Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 44 of 91 Preparer: Chuck Lewis

(1)	. (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
Line No:	MARION COUNTY RATE CASE EXPENSE ACCOUNT 188,180	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL												
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00		\$0.00	\$175.00		\$0.00	\$150.00		\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00		\$0.00	\$75.00		\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00						\$0.00		0.00	\$0.00
		•	0.00	\$0.00		0.00	\$0,00		0.00	\$0.00		0.00	•
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	9 00 \$0.00		0,00	\$0.00		<u> </u>	\$0.00		0.00	\$0.00
	ENGINEERING			**						***	405.00		\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.04	0.27	22.79	\$85.00		\$0.00	\$85.00		\$0.00 \$0.00	\$85.00 \$45.00		\$0.00
6	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	14.05	632.25	\$45.00		\$0.00 \$0.00	\$45.00 \$25.00		\$0.00	\$25.00		\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$0.00	0.00 0.06	0.00 1.24	\$25.00 \$20.00		\$0.00	\$20.00		\$0.00	\$20.00		\$0.00
10	BARONE (HARTMANN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$20.00 \$24.96	0.06	1.56	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0,00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$14.96	0.00	1.36	\$15.00		\$0.00	\$15.00		\$0.00	\$15.00		\$0.00
12 13	OUT OF POCKET MISCELLANEOUS	814.80	0.00	15.80	\$10.00		\$0.00	•		\$0.00			\$0.00
14			14.53	\$675.00		0.00	\$0.00		5.00	\$0.00		0.00	\$0.00
	ACCOUNTING			360.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
15	ROBERT HIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00 \$62.00	3.00 0.00	360.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
16 17	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON) PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS	•	0.00	0.00									\$0.00
			3.00	\$360.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
40	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00 \$35.00		\$0.00
19 20	SECRETARIAL IMANAGEMENT AND REGULATORY CONSU	\$35.00	000	0.00	\$35.00		\$0.00	\$35.00		\$0.00			\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0,00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	•		0.00	-
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0 00	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
				\$0.00							A-10- 4-	0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00 \$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00	\$27.50	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00 0.00	\$0.00 \$0.00	\$27.50 \$75.00		\$0.00 \$0.00	\$75.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00 0.00	0.00 0.00	\$45.00	0.00	\$0.00	47 3.00		0.00	4.5.00		\$0.00
31	OUT OF POCKET MISCELLANEOUS		- 000 -	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
22		TOTAL	17 53	\$1,035.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00			
32		IUIAL		• •	IOIAL	0.00	40.00	TOTAL			TOTAL	0.00	\$0.00

Company: All Filed FPSC Systems

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

Explanation. Provide the total amount of rate case expense requested in the applications. State whether the total sincludes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 45 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_	,	MARCH 1991			APRIL 1991			MAY 1991			JUNE 1991	
Line No:	MARION COUNTY RATE CASE EXPENSE ACCOUNT 188.186	Hourly Rate	Total Hours Billed	Total	Hourly Flate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Flate	Total Hours Billed	Total
_	LEGAL KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00		*\$0.00	\$140.00	0.00	\$0.00	\$140.00		\$0.0
2	JOE CRESSE (MESSERVICKERS) SECRETARIAL SUPPORT (MESSERVICKERS) OUT OF POCKET MISCELLANEOUS	\$175.00 \$75.00	0.00 0.00	\$0.00 \$0.00 \$0.00	\$175.00 \$75.00	0.00	\$0.00 \$0.00	\$175.00 \$75.00	0.00 0.00	\$0.00 \$0.00 0	\$150.00 \$75.00		\$0.0 \$0.0
•	OUT OF FOCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.0
	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$125.00	0.00	\$0.00 \$0.00	\$125.00	0.00	\$0.0G 0	\$140.00		\$6.00	\$140.00		\$0.0
•	ENGINEERING		0.00	\$0.00	•	0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.00
	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	9.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.13	\$10.63
	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46,63 \$25,00	0.00 0.00	\$0.00 \$0.00	\$46.63 \$25.00	0.00 0.00	\$0.00 \$0.00	\$45.00 \$25.00	9.00 8.00	\$0.00 \$0.00	\$45.00 \$25.00	9.33 9.00	\$419.B
10	ED COX (HARTMAN & ASSOCIATES) BARONE (HARTMANN & ASSOCIATES)	\$25.00 \$20.00	0.00	\$0.00	\$20,00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.06	\$1.24
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.06	\$1.5
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.06	\$0.0
	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00 \$0.00		9.64	\$15.71 \$450.0
14	ACCOUNTING		0.00	40.00		0.00	\$0.00		0.00	\$0.00		5.04	
15	ROBERT NOON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.0
	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.0
18	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00
10	· ·		0.00	\$0.00	'	0.00	\$0.00	•	0.00	\$0.00		8.00	\$0.0
19	FRANK SEIDMAN (MANAGEMENT AND REQULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00		\$0.00	\$65.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	ÖÜT ÖF PÖCKET MISCELLANEOUS		0.00	\$0.00	,	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90,00		\$0.00	\$90.00		\$0.00	\$90.00	0.00	\$0.00	\$80.00		\$0.00
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00			\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75 00	0.00	\$0.00	\$75.00	0.00	\$0.00			\$0.00
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00 \$0.00			\$0.00
	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00 0	\$30.00	0.00	\$0.00 B	\$30.00	0.00	\$0.00 \$0.00			\$0.00
41	WO OF TOOK INDESTRUCTOR		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32		TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	9.64	\$450.00

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total innounces the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 46 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	•••		JULY 1991			AUGUST 1991			SEPTEMBER 1901			OCTOBER 1991	
Line No:	MARION COUNTY RATE CASE EXPENSE ACCOUNT 196,160	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Flate	Total Hours Billed	Total
	LEGAL	****		\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
	KEN HOFFMAN (MESSERVICKERS) JOE CRESSE (MESSERVICKERS)	\$140.00 \$150.00	0.00 0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
	SECRETARIAL SUPPORT IMESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
	OUT OF POCKET MISCELLANEOUS			0		0.00	<u>\$0.00</u>		0.00	\$0.00		0.00	0.00
		-	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	•
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		000	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING		0.00	\$0.00		0.00	\$0.00		0.00	•			• • • • • • • • • • • • • • • • • • • •
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.14	\$12.16	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00 \$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	4.72	\$212.40	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0,00 \$0,00	\$45.00 \$25.00	0.00 0.00	\$0.00
. 9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$20.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$20.00	0.00 0.00	\$0.00	\$20.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$20.00 \$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
11 12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.03	20.43	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS	\$10.00	•	\$0.01	V 10.00		\$0.00	•		\$0.00			\$0.00 \$0.00
14			4.89	\$225.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120,00		\$0.00	\$120.00		\$0.00	\$120.00	3.00	\$360.00	\$120.00		\$0.00
	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00 \$0.00
	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00 \$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		3.00	\$360.00		0.00	\$0.00
			0.00			0.00	•			4	405.45		\$0.00
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85 00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00 \$0.00	\$85.00 \$35.00		\$0.00
	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00 \$0.00	\$35.00 \$25.00		\$0.00	\$25.00		\$0.00
	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA- OUT OF POCKET MISCELLANEOUS	\$25 00	0.00	\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	42 5.00		•
22	OUT OF FOORET MISOELLPHEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	PONTOUPE PER PARENTE MAN COM CAPACITA DA 1	\$90.00		\$0.00	\$90,00		\$0.00	\$90.00		\$0.00	\$80,00		\$0.00
	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.) STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS	V-1 ···-		\$0.00			0			\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00			
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00 \$27.50	0.00 0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50 \$75.00	0.00 0.00	\$0.00 \$0.00	\$27.50 \$75.00	0.00	\$0.00
30 31	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$75.00	0 00	\$0.00 \$0.00	\$75.00	0.00	\$0.00	≱/5.00		0.00	# 7 3.00		
31	OUT OF FOORET MISGELLANEOUS		0 00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
		TOTAL	4 89	\$225.00	TOTAL	0.00	\$0.00	TOTAL	3.00	\$360.00	TOTAL	0.00	\$0.00

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total sinctudes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: 8-10a Page 47 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	***		NOVEMBER 1991			DECEMBER 1991	
Line No:	MARION COUNTY RATE CASE EXPENSE ACCOUNT 186,160	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
—							
1	LEGAL KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	2.00	\$0.00
ă	OUT OF POCKET MISCELLANEOUS	\$13.00	4.40	\$0.00	V. 0.02		0
•	***************************************	- '	0.00	\$0.00	,	0.00	\$0.00
5	KEN GATLIN (GATLINAWOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS	\$140.00			\$140.00		
•			0.00	\$0.00		0.00	\$0.00
_	ENGINEERING	400.00		***	40.5 00	0.00	*0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00 0.00	\$0.00 \$0.00
B	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$45.00 \$25.00	9.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$20,00	0.00	\$0.00	\$20.00	8.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
11 12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00	\$15.00	0.00	4 0.00
14	OUT OF FOORET MISOELEPHEOUS		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING						
15	ROBERT NOON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN JACKSON, NIXON & WILSON)	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00
18 19	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF FOCKET MISCELLARCOUS		0.00	\$0.00	10% Discount	0.00	\$0,00
	THE RESERVE AND THE SAME PROPERTY AND THE PROPERTY AND TH	***		\$0.00	\$85.00		\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$85.00 \$35.00		\$0.00	\$35.00		\$0.00
20 21	CLERICAL MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25,00		\$0.00
22	OUT OF POCKET MISCELLANEOUS	46 0.00			V		•
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	40.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50		\$0.00 \$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		₽ 0.0 u
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
•		TOTAL	0.00	\$0.00	TOTAL		\$0.00
32		IOIAL	000	\$0.00	IOIAL		4 2.00

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 48 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
Line No:	MARION COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.178	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL									***	****	_	\$0.00
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00 \$175.00		\$0.00 \$0.00	\$140.00 \$150.00		\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$175.00	0.00 0.00	0.00 0.00	\$175.00 \$75.00		\$0.00 \$0.00	\$75.00		\$0.00	\$75.00		\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	0.00	\$/5.00		*	\$13.00		• • • • • • • • • • • • • • • • • • • •	470.00		
•	OUT OF FOORE, MINORED MEGOS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00 \$0.00			\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING		0.90	\$0.00		000	\$0.00		0.00	40.00			*
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.03	0.29	24.70	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
ß	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	13.14	591.31	\$45 00		\$0.00	\$45.00		\$0.00	\$45.00		\$0.00
ğ	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00 \$20.00		\$0.00 \$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.01	0.04	0.88	\$20.00		\$0.00	\$20.00		\$0.00 \$0.00	\$25.00		\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$24.90	0.03	0.73	\$25.00 \$15.00		\$0.00 \$0.00	\$25.00 \$15.00		\$0.00	\$15.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.03	0.08	1.27 11.11	\$15.00		\$0.00	\$13.00			\$10.00		\$0.00
13	OUT OF POCKET MISCELLANEOUS	•	13.59	\$630.00		0.00	\$0.00		0.00	\$0.00 \$0.00		0.00	\$0.00
	ACCOUNTING									40.00	\$120.00		\$0.00
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	0,00	\$120.00		\$0.00	\$120.00		\$0.00 \$0.00	\$82.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WESON)	\$62.00	0 00	0.00	\$62.00		\$0.00 \$0.00	\$62.00 \$65.00		\$0.00	\$65.00		\$0.00
17	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$65.00 \$25.00	0 00 0 00	0.00 0.00	\$65.00 \$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
18 19	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	32 3.00	000	0.00	42 3.00		45.55	*****	:		,		
19	OUT OF FOCKET MISSELLAREOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
19 20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00		\$0.00	\$85.00 \$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL IMANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00.	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS	•	0 00	0.00						- 1.11			\$0.00
		'	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0 00	0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS	,	0.00	0.00 \$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00						•	•	470		***
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	3.33	249.75	\$75.00,	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00 \$75.00	0.00 0.00	\$0.00 \$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	8.64	648.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00 \$45.00	0.00 0.00	\$0.00 \$0.00	\$27.50 \$75.00	0.00 0.00	\$0.00	\$75.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75 00	5.40 0.00	405.00 57.88	34 5.00	0.00	\$0.00	e/ J.UU	V.00	\$0.00	Ţ. J. J.		\$0.00
31	OUT OF POCKET MISCELLANEOUS		17.37	\$1,360.63		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32		TOTAL	30.96	\$1,990.63	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00			44.5-
				• • • • • • • • • • • • • • • • • • • •					:		TOTAL	0.00	\$0.00

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourty rate, and a detailed first of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 49 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_		MARCH 1991			APRIL 1991			MAY 1991			JUNE 1991	
ine lo:	MARION COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 188.178	Hourly Rate	Total Hours Billed	Total									
_	LEGAL								4.50	****	****	-	
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00		\$0. \$0.
2	JOE CRESSE (MESSERVICKERS) SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0
4	OUT OF POCKET MISCELLANEOUS	4.1.00		\$0.00				` .		0			······································
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$4
5	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00		\$0
6	OUT OF POCKET MISCELLANEOUS	•		\$0.00			0		<u>.</u>				
		•	0 00	\$0.00		0.00	\$0,00		0.00	\$0.00		0.00	\$0
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.20	\$17
Ġ	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46 63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	6.60	\$29
9	ED COX (HARTMAN & ASSOCIATES)	\$25 00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	
10	BARONE (HARTMANN & ASSOCIATES)	\$20 00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	*
Ħ	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	•
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.04	\$
13 14	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		6.85	\$35
•	ACCOUNTING		0.00	•									
15	ROBERT HIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	
16	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$42.00	0.00	
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00	\$68.00 \$25.00	0.00 0.00	\$
18 19	SECRETARIAL (CRONIN, IACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	925.00		\$0.00	\$ 25.00		\$0.00	42 3.00	9.00	ī
18	DUI OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	į,
	TO THE OTHER DESIGNATION OF THE OTHER DESIGNATION OF	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$
Ħ	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	•
20 21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	š
22	OUT OF POCKET MISCELLANEOUS	\$40.00			,	000	\$0.00		0.00	\$0.00		0.00	\$
			0.00	\$0.00		0.00	\$0.00		0.00	₩0.00		0.00	•
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90,00		\$0.00	\$80.00	0.00	\$0.00	\$90.00		\$
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70 00		\$0.00	\$70 00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		\$4
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25 00		\$0 0 0	\$25.00	0.00	\$0.00 \$0.00	\$25.00		\$4
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$9.00		0.00	\$4
			0.00				*****			*****		****	•
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00		\$(
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75 00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$(
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00		\$1
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00 \$0.00	\$30 00	0.00	\$0.00 \$0.00	\$30.00	0.00	\$0.00 \$0.00	\$45.00		\$
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0
		TAT:		to oc	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	6.85	\$315
32		TOTAL	0 00	\$0.00	TOTAL	0.00	\$0.00	IOIAL	0.00	\$0.00	TOTAL	0.85	\$31 ;

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 50 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			JULY 1991			AUGUST 1991			SEPTEMBER 1991	l		OCTOBER 1991	
L ine No:	MARION COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.176	Hously Flate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total
	LEGAL KEN HOFFMAN (MESSER/VICKERS)	\$140.00	000	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/MICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35,00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS	•		0	******	•	0	*		0			0
		. '	0.00	\$0.00	·	0.00	\$0.00		0.00	\$0.00		0,00	\$0.00
5 6	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
_	P11-11-1-11-11-11-11-11-11-11-11-11-11-1		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0,00	\$0.00
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.09	\$7.48	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
B	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	6.54	\$294.19	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25 00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.04	\$0.88	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00 0.00	\$0.00 \$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.03	\$0.73	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00	\$0.00
12 13	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.04	\$0.66 \$11.06	\$15,00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
14	OST OF TOURE I MILES ELECTRICAGE			\$315.00	,	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING						•			•			
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$42 00	0.00	\$0.00	\$36.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$69.00 \$25.00	0.00	\$0.00 \$0.00	\$68.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$68.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$88.00 \$25.00	0.00 0.00	\$0.00 \$0.00
19	OUT OF POCKET MISCELLANEOUS	₩25.00	0.00	\$0.00	\$25.00	Ų.VO	\$0.00	425.00	0.00	\$6.00	\$23.00	0.00	\$0.00
10	ON OF FOORET MADDEED INCOME.	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85 00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00 \$0.00	\$50.00	0.00	\$0.00 \$0.00
22	OUT OF POCKET MISCELLANEOUS	•	0.00	\$0.00 \$0.00	,	0.00	\$0.00 \$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$60.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
26	OUT OF POCKET MISCELLANEOUS	V		\$0.00	V		0	**		\$0	,		\$0.00
		•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$30.00	0.00 0.00	\$0.00 \$0.00	\$27.50	0.00 0.00	\$0.00
30 31	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00 \$0.00	\$75.00	0.00	\$0.00 0	\$75.00	0.00	\$0.00 \$0.00	\$75.00		\$0.00
		•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32		TOTAL	6.74	\$315.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00
32		IUIAL		\$315.00	FUIAL	0.00	\$0.00	IOIAL	0.00	\$0.00	IOIAL		_

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 51 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	_		NOVEMBER 1991			DECEMBER 1991	
Line No:	MARION COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 196.178	Hourly Rate	Total Hours Billed	Tolai	Hourly Rate	Total Hours Billed	Total
_	LEGAL						
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.0
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.0
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00		\$0.
4	OUT OF POCKET MISCELLANEOUS	4.0.00		\$0.00			
·		. '	0 00	\$0.00	•	0.00	\$0.
5	KEN GATLIN (GATLINAWOODS)	\$140.00		\$0.00	\$140 00		\$0.
6	OUT OF POCKET MISCELLANEOUS	•					
٠	OUT OF TOO INC.		0.00	\$0.00	,	0.00	\$0.
	ENGINEERING						
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85 00	0.00	\$0
В	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00 \$0.00	\$45.00 \$25.00	0.00 0.00	\$0 \$0
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00 \$20.00	0.00 0.00	\$0.00	\$20.00	0.00	\$0
10	BARONE (HARTMANN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0
12 18	OUT OF POCKET MISCELLANEOUS	#13.00	0.00	\$0.00	*10.00	•.00	**
14	OUT OF FOCKET MISCELLAREOUS		0.00	\$0.00		0.00	\$10
•	ACCOUNTING						
t5	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0
16	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0 \$0
19	OUT OF POCKET MISCELLANEOUS	10% Discount	0.00		10% Discount	0.00	- 30
			****	•			
10	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00 \$35.00	8.00 8.00	\$0 \$0
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU			\$0.00 \$0.00	\$35.00 \$25.00	8.00	\$0 \$0
21 22	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00	0.00	\$0
~	DUT OF FOCKET MISCELLAREOUS		0.00	\$0.00		0.00	\$0
	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$20 00		\$0.00	\$80.00		\$0
23 24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0
29 25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0
26	OUT OF POCKET MISCELLANEOUS	420.00			•		
	,		0.00	\$0.00		0.00	\$0
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75 00	3.33	\$249
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0 00	\$75.00	6.64	\$646
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	\$0.00	\$75.00	5.40	\$40
31	OUT OF POCKET MISCELLANEOUS		000	\$0.00		17.37	\$1,36
				-		17.37	
32		TOTAL	0.00	\$0.00	TOTAL		\$1,360

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS Martin County Rate Case Expense - Account 186.162

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: 8-10a Page 52 of 91 Preparer: Chuck Lewis

(1)	. (2)	(3)	(4)	(5)	(6)	(7)	(B)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
Line No:	MARTIN COUNTY RATE CASE EXPENSE ACCOUNT 186.162	Average Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL									***	*****		\$0.00
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00 \$175.00		\$0.00 \$0.00	\$140.00 \$150.00		\$0.00
	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00 0.00	0.00 0.00	\$175 00 \$75 00		\$0.00 \$0.00	\$75.00		\$0.00	\$75.00		\$0.00
	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	0.00	≱ 7500		₩.00	₩10.00		40.00	\$10.00		*****
•	SOLO LOCAL MISSELFALESS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00	•	\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
,	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00		\$0,00	\$85.00		\$0.00	\$85.00		\$0.00
(CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00		\$0.00	\$45.00		\$0.00	\$45.00		\$0.00
ğ	ED COX (HARTMAN & ASSOCIATES)	\$25 00	0 00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00		\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00 \$15.00		\$0.00 \$0.00
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00		\$0.00 \$0.00	\$15.00		\$0.00 \$0.00	\$15.00		
13 14	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0,00 \$0.00
	ACCOUNTING	\$120.00	0.00	0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON) RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62,00		\$0.00
	PAUL DECHARIO (CRONINJACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CHONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00 \$35.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00		\$0.00	\$35.00		\$0.00			\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00 0.00	0.00 0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90.00		\$0.00	\$80.00		\$0.00	\$90.00		\$0.00
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEDDIE CHAIN AM IAN CWAIN & ACCOMITED	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
27 28	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES) EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00 \$75.00	0.00	0.00	\$75.00 \$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50		\$0.00	\$27.50		\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$75.00		\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELL'ANEOUS		0.00	0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00			•			•		0.00	70.00
32		TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0,00
	•										IOIAL		44,91

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours bitled, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 53 of 91 Preparer: Chuck Lewis

OUT OF POCKET MISCELLANEOUS 0.00 \$0.00	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No. ACCOUNT 181.162 Rate Hours Billed Total Rate Hou		_		MARCH 1991			APRIL 1991			MAY 1991			JUNE 1891	
1 KEN POFFAMAN (MESSER/MICKERS) \$140.00 0.00 \$340.00 \$140.00 \$0.00 \$341.00 \$3.00 \$340.00 \$3.00 \$340.00 \$3.00 \$315.00 \$0.00 \$316.00					Total			Total			Total		Total Hours Billed	Total
2 JOC CRESSE MÉSSEAVICKERS) \$ 175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.00 \$0.00 \$175.00 0.									****					
3 SECRETARIAL SUPPORT MESSELANCERS) 4 OUT OF POCKET MISCELLINEOUS 5 KEN GATUNI (GATLIN MODDS) 5 KEN GATUNI (GATLIN MODDS) 5 KEN GATUNI (GATLIN MODDS) 6 OUT OF POCKET MISCELLINEOUS DIAMETERING DIAMETERING TO 00 00 00 00 00 00 00 00 00 00 00 00 00							0.00							\$0.00
OUT OF POCKET MISCELLAREOUS 10 00							0.00							\$0.00 \$0.00
SEMERATINI (GATLINIWOODS) \$125.00			#75.00	0.00		\$13.00		•	4 73.00	0.00		\$73.00		\$0.00
OUT OF POCKET MISCELLAREOUS 30.00			•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
Paginterand Secure Secur			\$125.00~	0.00		\$125.00	0.00	*	\$140.00		\$0.00	\$140.00		\$0.00
7 GERPH VARITHAM & ASSOCIATES) \$85.00 0.00 \$0.00 \$86.00 0.00 \$86.0	٠	COT OF TOOKET MICOCEPHIESOS		0.00			0.00			0.00	\$0.00		0.00	\$0.00
8. CHICK BUSS (HARTMAN A ASSOCIATES) \$46.83 0.00 \$40.00 \$42.80 0.00 \$40.00 \$45.00 0.00 \$80.00 \$45.00 0.00 \$10.00 \$15.00 0.00 \$10.00 \$10.00 \$15.00 0.00 \$10.00 \$15.00 0.00 \$10.00 \$15.00 0.00 \$10.0			405.80	0.00	£0.00	****	0.00	*0.00	##F AA	0.00	***	44C 00	0.00	\$0,00
SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) \$25.00													0.00	\$0.00
10 BROWLEGHARTHANN & ASSOCIATES \$20.00 0.00 \$20.00 \$20.00 0.00 \$20.00 0.00	9											\$25.00	0.00	\$0.00
22 SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) \$15.00 0.00 \$0.00 \$15.00 \$0.00 \$15.00 \$0.00 \$15.00 \$10.00 \$15.00 \$10	10			0.00	\$0.00			\$0.00	\$20.00			\$20.00	0,00	\$0.00
3 OUT OF POCKET MISCELLANEOUS 0.00 50.00													0.00	\$0.00
ACCOUNTING BOOD BOOD BOOD BOOD BOOD BOOD BOOD BOO			\$15,00	0.00		\$15.00	0.00		\$15.00	0.00		\$15.00	0.00	\$0.00
ACCOUNTING 16 ROM JURGUTIS (CROMM, JACKSOM, RXXON & WILSON) \$22.00 \$0.00 \$22.00 \$0.		OUT OF POCKET MISCELLANEOUS		000			000			000			0.00	\$0.00 \$0.00
19 FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO \$25.00 \$0.00 \$25.	1.7	ACCOUNTING		4.44	••••			*			•		0.00	90.00
17 PAUL DECHARD (CROMM) JACKSOM MYCON & WILSOM) \$85.00 \$0.00 \$85.00 \$0.00 \$85.00 \$0.00 \$85.00 \$0.00 \$85.00 \$0.00 \$85.00 \$0.00 \$85.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.0														\$0.00
SECRETARIAL (CROMN, JÁCKSON, MIXON & WILSON) \$25.00 \$0.00 \$25.00														\$0.00
19 FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO \$85.00 \$0.00 \$80.00 \$80	18	SECRETARIAL (CRONN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$65.00 \$25.00			\$25.00		\$0.00	\$25.00		\$0.00 \$0.00
20 SECRETARIAL (MANAGEMENT AND REQULATORY CONS \$35.00 \$0.00 \$35.00 \$0.00 \$35.00 \$0.00 \$35.00 \$0.00 \$35.00 \$0.00 \$35.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00		•		0.00	\$0.00		0.00	\$0.00		0,00	\$0.00		0,00	\$0.00
20 SECRETARIAL (MANAGEMENT AND REQULATORY CONS \$35.00 \$0.00 \$35.00 \$0.00 \$35.00 \$0.00 \$35.00 \$0.00 \$35.00 \$0.00 \$35.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00	10	ERANK SERMAN MANAGEMENT AND REGINATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
21 CLERICAL (MANAGEMENT AND REGULATORY CONSULTA 25 00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0							0.00					\$35.00		\$0.00
23 JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.) \$90.00 \$0.00	21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
24 STAFF (SHEAHEN, ROWLSON & MESSINA P.A.) \$70.00 \$0.00 \$70.00 \$0.00 \$70.00 \$0.00 \$25.00 \$0.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$27.50 \$27.50 \$27.	22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00 **	\$0.00
24 STAFF (SHEAHEN, ROWLSON & MESSINA P.A.) \$70.00 \$0.00 \$70.00 \$0.00 \$70.00 \$0.00 \$25.00 \$0.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$25.00 \$0.00 \$27.50 \$27.50 \$27.	72	MUNICUEAUEN (CHEAUEN DANN CAN A MCCCINA D.A.)	\$00.00		to no	ten nn		\$0.00	ton no	0.00	\$0.00	\$20.00		\$0.00
25 CLERICAL (SHEAHEN, ROWISON & MESSINA P.A.) 26 OUT OF POCKET MISCELLANEOUS 27 DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES) 28 EILEEN BABKA (MILIAN SWAIN & ASSOCIATES) 29 STAFF (MILIAN SWAIN & ASSOCIATES) 30 00 \$75 00 30 00 \$27 50 30 00 \$75 00 30 00 \$75												\$70.00		\$0.00
27 DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES) \$75.00 0.00 \$0.00 \$75.00 0.00 \$0.0												\$25.00		\$0.00
28 EILEEN BABKA (MILIAN SWAIN & ASSOCIATES) \$75.00 0.00 \$0.00 \$75.00 0.00 \$0.00 \$75.00 0.00 \$0.0	26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
28 EILEEN BABKA (AMILIAN SWAIN & ASSOCIATES) \$75.00 0.00 \$0.00 \$75.00 0.00 \$0.00 \$0.00 \$75.00 0.00 \$0.		DEDDE GRAN SHILL OWNER & LOCOMATES	475.64	0.00	***	475 44	0.00	40.00	***	A.00	40.00			
29 STAFF (MILIAN SWAIN & ASSOCIATES) \$27.50 0.00 \$0.00 \$27.50 0.00 \$0.00 \$27.50 0.00 \$0.00														\$0.00 \$0.00
30 STAFF (MILIAN SWAIN & ASSOCIATES) \$75.00 0.00 \$0.00														\$0.00
31 OUT OF POCKET MISCELLANEOUS 0 0 \$0.00 \$0.00 \$0.00 \$0.00														\$0.00
			7.5.50		0	*******		0	722.00		\$0.00			
27 TOTAL 0.00 \$0.00 TOTAL 0.00 \$0.00 TOTAL 0.00 \$0.00 TOTAL				0.00	\$0,00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	32		TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00
					-									

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS Martin County Rate Case Expense - Account 186.162

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 54 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	· -		JULY 1991			AUGUST 1991	 .		SEPTEMBER 1991		·	OCTOBER 1991	
Line No:	MARTIN COUNTY RATE CASE EXPENSE ACCOUNT 186.162	Hously Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL									\$0.00	\$140.00	0.00	\$0.00
	KEN HOFFMAN (MESSER-VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00	0.00 0.00	\$0.00	\$150.00	0.00	\$0.00
	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00 \$0.00	\$150.00 \$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	30.00 O	\$75.00	0.00	\$0.00	400.00	0.00	0	470.00		0
4	OUT OF POCKET MISCELLANEOUS	٠.	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00
	KEN GATLIN (GATLIN/WOODS)	\$140 00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING			***	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85,00	0.00	\$0.00
	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00 \$0.00	\$65.00 \$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00 \$25.00	0.00 0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	ED COX (HARTMAN & ASSOCIATES) BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS	*		\$0.00			\$0.00			\$0.00		0.00	\$0.00 \$0.00
14	_		.0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
15	ACCOUNTING ROBERT NOON (CRONIN, JACKSON, HIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	0.00	\$0.00	\$120.00		\$0.00
16	HON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00 \$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25 00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00 \$0.00		0.00	\$0.00
		***		40.40	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00 \$0.00	\$85.00 \$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
	SECRETARIAL (MANAGEMENT AND REGULATORY CONS- CLERICAL (MANAGEMENT AND REGULATORY CONSULTA-	\$35 00 \$25 00	0.00	\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
21 22	OUT OF POCKET MISCELLANEOUS	# 23 00	0.00	0	\$25.00			*******					\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	•
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90 00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00 \$0	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
47	OFFICE ON AN ARE LANGUAGE & ACCOUNTES.	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES) EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00 \$75.00	. 0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28 29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27 50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
	OUT OF POCKET MISCELLANEOUS			\$0.00			20.00		0.00	\$0.00		000	\$0,00
			0.00	\$0.00		0.00	\$0.00			·		****	***
32		TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00
												The second second	

35

00 0\$ 00'0 00'0\$ 000 31 OUT OF POCKET MISCELLANEOUS 00 0 STAFF (MILIAN SWAIN & ASSOCIATES) 20 00 20 00 \$75.50 \$75.50 00'0\$ 00'0\$ 00.57\$ STAFF (MILIAN SWAIN & ASSOCIATES) 251 20 EIFEEN BYBKY (WIFIYN SMYIN & YSSOCIYLES) 00.0\$ 00'0\$ 00.0 00 S/\$ 00 0\$ 00'9/\$ 20 00 00.0 00'5/\$ DEBBIE SWYIN (WITWI SWYIN & VSSOCIVLES) 00.0 00:0\$ 00.0 00.0\$ SE OUT OF POCKET MISCELLANEOUS \$52,00 252 00 CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) 00'0\$ 00'0\$ 00.072 00 05 00'04\$ 54 STAFF (SHEAHEN, ROWLSON & MESSINA P.A.) 20 00 33 TOHN SHEVHEN (SHEVHEN' HOMITSON & MESSINY B.Y.) 00'0\$ 00'08\$ 00'0\$ 00'086 00.0 00'0\$ 00.0 00'0\$ 55 Ont OF POCKET IMSCELLANEOUS 51 00'0\$ 00 0 \$52.00 00'0\$ **852 00** CLERICAL (MAMAGEMENT AND REGULATORY CONSULTA FRANK SEIDAMAN (MANAGEMENT AND REGULATORY CONSU SECRETARIAL, (MANAGEMENT AND REGULATORY CONSU 00.0 00'58\$ 00'0\$ 00'9E\$ 20 00 00.0 10% Discount 00'0\$ 00.0 00.05 18 OUT OF POCKET MISCELLANEOUS SECHELYBRY (CHONIN' PCKSON' MIXON & MITSON)
EVANT DECHYBRO (CHONIN' PCKSON' MIXON & MITSON) 00'0\$ \$52°00 00'0\$ 852 00 20.00 00 59\$ HOW JURISH (CHOMIN, JACKSON, MIXON & WILLSOM) 00 0\$ \$62,00 00'0\$ 895 00 00'0\$ 00'021\$ 00'0\$ 2150'00 HOBELL HIXON (CHOMIN'TYCKSON'HIXON & MILLSON) ACCOUNTING 00.0\$ 00.0 00 0 00.0 OUT OF POCKET MISCELLANEOUS 13 SECHELVHIVE SOMBOHI (HVHIMVIN & VSSOCIVIES) 00'0\$ 00.0 00'51\$ 00.0\$ 00.0 00.51\$ 15 SECHETARIAL SUPPORT (HARITAMA & ASSOCIATES) 00'0\$ \$59,00 00'0\$ 00'0 \$25,00 00.0\$ 00.0 BYHONE (HYHIMMIN & YSSOCIVIES) 00 05 00.0 00'07\$ 250 00 ED COX (HYBLIWAN & ASSOCIATES) 00.0 00.0 \$25.00 00'0\$ \$52,00 CHUCK BLISS (HARTIMAN & ASSOCIATES) 00 0\$ 00.0 00 51\$ 00.0 00'58\$ 20.00 00.0 00 58\$ GENEY HARTIMAN (HARTIMAN & ASSOCIATES) 00'0\$ ENCINEERING 00'0\$ 00.0 00.03 00.0 OUT OF POCKET MISCELLANEOUS KEN GYLFIN (GYLFINWOODS) 00'0\$ 00'011\$ 00.0\$ 00 091\$ 00'0\$ 00'0\$ OUT OF POCKET MISCELLANEOUS SECRETARIAL SUPPORT (MESSERVICKERS) 00.0\$ 00'5/\$ 00.0\$ 00.0 00 9/\$ 5 TOE CHESSE (WESSEHNICKERS) 00 0\$ 00.0 00'0\$ 000 00 051\$ 00 051\$ 00'0\$ 00'0 00 0115 00'0\$ 00.00 00 091\$ KEN HOLLHVIN (MESSEBANCKEBS) TEGAL MoT Hours Billed Rate **Idol** Hours Billed Hale ACCOUNT 186,182 AunoH **Дипон** MARTIN COUNTY RATE CASE EXPENSE au1 Total BOI DECEMBER 1881 NOVEMBER 1991

biled, the hourly rate, and a detailed ist of services provided. Also provide the amortization period requested and supported batind the determination. seacu or grondy s yearing perore are commission. Howeve s presidown of the foel by persons sassand in the splineston, and then home Explanation: Provide the local amount of rate case expense requested in the approximate State whether the local provides the amount up to proposed agency

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00 0

TOTAL

Company: All Filed FPSC Systems

Historic [X] Projected []

1est Year Ended: 12/31/91

Docket No.: 920199-WS

[X] Isni-1 [] mnekil

FPSC

Martin County Rate Case Expense - Account 186.162 ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

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Squeque: B-10s

Preparer: Chuck Lewis

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS Nassau County Rate Case Expense - Account 186.170

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total linckudes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours bitled, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination

FPSC

Schedule: 8-10a Page 56 of 91 Preparer Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
Line No:	NASSAU COUNTY RATE CASE EXPENSE ACCOUNT 186.170	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL											-	
- 1	KEN HOFFMAN (MESSER/VICKERS)	\$140 00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00 \$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00		\$0.00	\$175.00 \$75.00		\$0.00 \$0.00	\$150.00 \$75.00		\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00 0.00	0.00 0.00	\$75 00		\$0.00	\$75.00		\$0.00	\$15.00		\$0.00
"	COT OF FOCKET MISSELFAREOUS		0.00	\$0.00	,	0.00	\$0.00	•	0 00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0 00 5:00	\$0.00		0.00	\$0.00		0.00	\$0.00		9.00	\$0.00
	ENGINEERING									***	400 40		****
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85 00	1 15	97.50	\$85.00		00 02	\$85.00 \$45.00		\$0.00 \$0.00	\$85.00 \$45.00		\$0.00 \$0.00
8	CHUCK BUISS (HARTMAN & ASSOCIATES) ED COX (HARTMAN & ASSOCIATES)	\$45.00 \$25.00	69 68 1.56	3135 71 38 95	\$45.00 \$25.00		\$0.00 \$0.00	\$45.00 \$25.00		\$0.00	\$25.00		\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.21	4.20	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00		\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.02	014	3.56	\$25.00		\$0.00	\$25 00		\$0.00	\$25.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.01	0.88	13.17	\$15.00		\$0.00	\$15.00		\$0.00	\$15.00		\$0.00
1,3	OUT OF POCKET MISCELLANEOUS		0.00	81 90			\$6.00			\$0.00		0.00	\$0.00 \$0.00
14			73 62	\$3,374.99		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING	\$120.00	0.00	0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
15 16	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON) RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$120.00 \$62.00	9.00	0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN,JACKSON,NIXON & WILSON)	\$65.00	0.00	0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25 00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS		6.00	0.00									
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85 00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0 00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00 \$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25 00	0.00	0.00	\$25.00		\$0.00	\$25 00		\$0.00	\$25.00		30.04
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	THE RESERVE OF THE PARTY OF THE	***	r 1 00	£400.00	***		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00 \$70.00	57 0 0 72.50	5130.00 5075.00	\$90.00 \$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
24 25	STAFF (SHEAHEN, FIOWLSON & MESSINA P.A.) CLERICAL (SHEAHEN, FIOWLSON & MESSINA P.A.)	\$70.00 \$25.00	72.50 2.00	50/5 00 50.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS	42300	0.00	11.60	9 2 5.00		40.50	*25.55		****	*= ****		
	551 51 1 5512 1 W/552 E. W/2555	•	131 50	\$10,266.60		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0 00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50 00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50		\$0.00	\$27.50 \$75.00	0.00	\$0.00 \$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45 00	0.00	0.00	\$ 45 0 0	0.00	\$0.00	\$75.00		\$0.00	\$1500	Ų.UU	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0 00		0 00	\$0.00		0.00	\$0.00
			2.00	40.00		• • •	-			-			
32		TOTAL	205 12	\$13,641 59	TOTAL	0 00	\$0.00	TOTAL	0.00	\$0.00	TAT	0.44	\$0.00
											TOTAL	0.00	\$0.0

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total sincludes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourty rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

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Schedule: B-10a Page 57 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_	·	MARCH 1991		<u>.</u>	APRIL 1991			MAY 1991			JUNE 1991	
.ine No:	NASSAU COUNTY RATE CASE EXPENSE ACCOUNT 186.170	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL						***			***			
	KEN HOFFMAN (MESSER/VICKERS) JOE CRESSE (MESSER/VICKERS)	\$140.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00		\$0.00 \$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00 \$0.00	\$75.00		\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.0
			0.00	\$0.00	•	0.00	\$0.00	,	0.00	\$0.00	,	0.00	\$0.00
	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$125.00	0 00	\$0.00 \$0.00	\$125.00	0.00	\$8.00 D	\$140.00		\$0.00	\$140.00		\$0.00
•	out of tooker milodelerate out	,	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85,00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0,00	\$85.00	0.43	\$36.30
	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	31,75	\$1,428.7
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.21	\$4.5
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00 \$15.00	0 00 0 00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.14 0.21	\$3.5 \$3.5
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	000	\$0.00	\$15.00	0.00	\$0.00	\$15.UU	0.00	\$0.00	\$1.5.UU	0.21	\$3.2 \$54.0
14			0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		32.74	\$1,530.0
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.03	0.00	\$0.00	\$120.00	0.00	\$0.0
	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$82.00	0.00	\$0.00	842.00	0.00	\$0.0
	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00	-	\$0.00	\$68.00	0.00	\$0.0
	SECRETARIAL (CRONIN, JÁCKSON, NÍXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00 \$0.00	\$25.00	0.00	\$0.0 \$0.0
			0.00	\$0.00		0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	9.00	\$0.0
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85,00	0.00	\$0.0
	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.0
	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.0
22	OUT OF FOORET MISDELDATEOUS		0.00	\$0.00	•	0.00	\$0.00	i	0.00	\$0.00	•	0.00	\$0.0
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	28.00	\$2,520.00	\$90.00		\$0.0
	STAFF (SHEAHEN, FIOWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	34.50	\$2,415.00	\$70.00		\$0.0
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25 00		\$0.00	\$25.00	0.00	\$0.00 Q	\$25.00		\$0.0
	OUT OF TOOKET MIDDLEDARESSO		0.00	\$0.00	•	0.00	\$0.00	•	62.50	\$4,935.00	•	0.00	\$0.0
	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00		\$0.0
	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.0
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50 \$75.00	0.00	\$0.00 \$0.00	\$27.50 \$30.00	0.00 0.00	\$0.00 \$0.00	\$27.50 \$30.00	0.00 0.00	\$0.00 \$0.00	\$50.00 \$45.00		\$0.0 \$0.0
	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	¥75.00		0	\$30.0Q		\$0.00	\$3U.UU		\$0.00	\$45.00		
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00	'	0.00	\$0.0
12		TOTAL	0 00	\$0.00	TOTAL	0 00	\$0.00	TOTAL	62.50	\$4,935.00	TOTAL	32.74	\$1,530.0

Company: All Filed FPSC Systems

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

Explanation. Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 58 of 91 Preparer, Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(B)	(9)	(10)	(11)	(12)	(13)	(14)
	_		JULY 1991			AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991	
Line No:	NASSAU COUNTY RATE CASE EXPENSE ACCOUNT 186.170	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL			4	4: 40.00	200	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00 \$150.00	9.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00	0.00 0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS)	\$150.00 \$75.00	000	\$0.00	\$75.00	0 00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
3	OUT OF POCKET MISCELLANEOUS	6 13.00	0 00	0	4,040		0	******		0			0
,			0.00	\$0.00		0 00	\$0.00		0.00	\$0.00		0.00	\$0.00
		\$140 00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING		0.00	20.00		0,00	40.00						****
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85,00	0 00	\$0.00	\$85.00	0.72	\$61.20	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00 \$645.86
e	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	23 58	\$1,061.10	\$45.00	0.00	\$0.00 \$0.00	\$45.00 \$25.00	14.35 1.56	\$38.95
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00 \$20.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$20.00	0.00 0.00	\$0.00 \$0.00	\$20.00	1.30 9.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00 \$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	000	\$0.00	\$15.00	014	\$2.17	\$15.00	0.00	\$0.00	\$15.00	0.52	\$7.80
12	OUT OF POCKET MISCELLANEOUS	\$1500	0.00	\$0.00	¥13 00	V 1.4	\$0.53	0.0.00		\$0.00			\$27.37
í.a	OUT OF TOOKST WINDSELD INCOME.		0.00	\$0.00		24.44	\$1,125.00		0.00	\$0.00		16.43	\$719.98
	ACCOUNTING		•••	***	****	0.00	***	\$120.00	0.00	\$0.00	\$120.00	9.00	\$0.00
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0 00	\$0.00 \$0.00	\$120 00 \$36.00	0 00	\$0.00 \$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$42 00	0 00 0 00	\$0.00	\$36.00 \$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
17 18	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON NIXON & WILSON)	\$68 90 \$25 00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS	\$20.50		\$0.00	••		\$0.00			\$0.00			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0 00	\$0,00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0 00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL MANAGEMENT AND REGULATORY CONSULTA	\$25 00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00 \$0.00		0.00	\$0.00
				44.44	444.00	-7.00	\$1,530.00	\$90.00	0.00	\$0.00	\$90.00	12.00	\$1,090.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A)	\$90.00	0.00	\$0.00	\$90.00 \$70.00	17.00 6.00	\$420.00	\$70.00	0.00	\$0.00	\$70.00	32 00	\$2,240.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00 \$25.00	0 00 0 00	\$0.00 \$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	2.00	\$50.00
25 26	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25,00	0.00	\$0.00	\$25.00		0	420 02		\$0			\$11.60
			0.00	\$0.00		23.00	\$1,050.00		0.00	\$0.00		46.00	\$3,381 60
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	\$0.00	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0 00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00 \$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0 00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32		TOTAL	0.00	\$0.00	TOTAL	47.44	\$3,075.00	TOTAL	0.00	\$0.00	TOTAL	62.43	\$4,101.58
O.E													

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 59 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			NOVEMBER 1991			DECEMBER 1991	
Line No:	NASSAU COUNTY RATE CASE EXPENSE ACCOUNT 186.170	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
-			 .				
1	LEGAL KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS	475 .00		\$0.00			Ö
			0.00	\$0.00	•	0.00	\$0.00
		•					
5	KEN GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		000	\$9.00
	ENGINEERING		0.00	\$0.00		0.00	80.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
- 9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATÉS)	\$20.00	0.00	\$0.00	\$20 00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13 14	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00 \$0.00		0.00	\$0.00
14	ACCOUNTING		0.00	₩.00		0.00	40.00
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
18	OUT OF POCKET MISCELLANEOUS			0			\$0.00
		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL MANAGEMENT AND REGULATORY CONSU			\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS						0
			0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$80.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS	V			*		
			0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	\$0.00	\$75 00		\$0.00
31	OUT OF POCKET MISCELLANEOUS						0
			0.00	\$0.00		0.00	\$0.00
32		TOTAL	0 00	\$0.00	TOTAL		\$0 00

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS Orange County Rate Case Expense - Account 186.163

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 60 of 91 Preparer Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(B)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
Line No:	ORANGE COUNTY RATE CASE EXPENSE ACCOUNT 186.183	Average Hourly Rate	Total Hours Billed	Total	Hourly Flate	Total Hours Billed	Total	Hourty Flate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL									***	\$140.00		\$0.00
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00 \$0.00	\$140.00 \$175.00		\$0.00 \$0.00	\$150.00		\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0:00 0:00	\$175,00 \$75.00		\$0.00 \$0.00	\$75.00		\$0.00	\$75.00		\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00 0.00	0.00	\$/5.00		\$0.00	●/ 5.00		# 0.00	•,000		
•	OUT OF POCKET MISCELLANEOUS	. :	0.00	\$0.00		0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN/WOODS)	\$140.00	0 00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0 00	\$0.00		0.00	\$0.00
4	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
á	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45 00		\$0.00	\$45.00		\$0.00	\$45.00		\$0.00
ğ	ED COX (HARTMAN & ASSOCIATES)	\$25 00	0.00	0 00	\$25 00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00 \$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20 00	0.00	0.00	\$20 00		\$0.00	\$20.00 \$25.00	•	\$0.00 \$0.00	\$20,00 \$25,00		\$0.00
-11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25 00 \$15 00		\$0.00 \$0.00	\$15.00		\$0.00	\$15.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00 0.00	\$15 UU		\$0.00	# 15.00		\$0.00	V 10.00		\$0.00 \$0.00
13 14	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING	\$120.00	0.00	0.00	\$120 00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
15 16	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON) RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$65.00	000	0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25 00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00					- 7000	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	•
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	277 68	23602 80	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00 \$35.00		\$0.00 \$0.00
20	SECRETARIAL / STATISTICAL (MANAGEMENT AND REGUL	\$50 00	51.88	2594.00	\$35.00		\$0.00	\$35.00		\$0.00 \$0.00	\$35.00 \$25.00		\$0.00
21	CLERICAL / STATISTICAL (MANAGEMENT AND REGULATO	\$41 58	18 47	768.00	\$25.00		\$0.00	\$25.00		\$0.00	#23.VU		90.00
22	OUT OF POCKET MISCELLANEOUS		348.03	\$27,533.13		0 00	\$0.00		0.00	\$0.00		0.00	\$0.00
	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90,00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
23 24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	000	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.06	\$0.00		0.00	\$0.00
				•	425.00			\$75.00	0.00	\$0.00	\$75.00	0 00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0 00	\$75.00, \$75.00	0.00 0.00	\$0.00 \$0.00	\$75.00 \$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
26	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00 \$50.00	0.00	0 00 0 00	\$75.00 \$50.00	0.00	\$0.00	\$27.50	5.00	\$0.00	\$27.50		\$0.00
29 30	STAFF (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	000	0.00	\$45.00	000	\$0.00	\$75.00		\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00			0			0			\$0.00
			0.00	\$0.00		0 00	\$0.00		0.00	\$0.00		0.00	\$0.00
32		TOTAL	348 03	\$27,533 13	TOTAL	0 00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 61 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_		MARCH 1991			APRIL 1991			MAY 1981			JUNE 1991	
Lin e No:	ORANGE COUNTY RATE CASE EXPENSE ACCOUNT 188,163	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL (EN HOFFMAN (MESSER-VICKERS)	\$140,00	0.00	\$0.00	\$140.00		\$0.00	\$140.00	0.90	\$0.00	\$140.00		\$0.0
2 .	JOE CRESSE (MESSERA/ICKERS) SECRETARIAL SUPPORT (MESSER//ICKERS)	\$175.00 \$75.00	0.00 0.00	\$0.00 \$0.00 \$0.00	\$175.00 \$75.00	0.00	\$0.00 \$0.00	\$175.00 \$75.00	0.00 0.00	\$0.00 \$6.00 0	\$150.00 \$75.00		\$0.0 \$0.0
4 (OUT OF POCKET MISCELLANEOUS	. •	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$9.0
	KEN GATLIN (GATLIN/WOODS) DUT OF POCKET MISCELLANEOUS	\$125.00°	0.00	\$0.00 \$0.00	\$125.00	0.00	\$0.00 0	\$140.00		\$0.00	\$140.00		\$0.0
6 (•	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.0
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.0 \$0.0
	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00 \$0.00	\$46.63 \$25.00	0.00 0.00	\$0.00 \$0.00	\$45.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$45.00 \$25.00	0.00 0.00	\$0.0 \$0.0
9 (ED COX (HARTMAN & ASSOCIATES) BARONE (HARTMANN & ASSOCIATES)	\$25.00 \$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.0
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0,00	\$0.1
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.0 \$0.0
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00 \$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
14	ACCOUNTING		4.50	•						•	****		***
	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00 \$0.00	\$120.00 \$82.00		\$0.00 \$0.00	\$120.00 \$62.00		\$0.0 \$0.0
16	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00		\$0.00 \$0.00	\$62.00 \$65.00		\$0.00	\$85.00		\$0.00	\$65.00		\$0.
18	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$85.00 \$25.00		\$0.00	\$25.00	•	\$0.00	\$25.00		\$0.00	\$25.00		\$0.0
10	OUT OF TOOKET MISSELESSEE		0.00	\$0.00	'	0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
10	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	8.00	\$0.00	\$85.00	60.80	\$5,168.00	\$85.00	45.07	\$3,830.6
20	SECRETARIAL / STATISTICAL (MANAGEMENT AND REGUL	\$35.00		\$0.00	\$35.00		\$0.00	\$50.00	5.38	\$269.00	\$50.00	27.50	\$1,375.
21	CLERICAL / STATISTICAL MANAGEMENT AND REGULATO	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 \$29.10	\$25.00	1.60	\$40.0 179.5
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	,	0.00	\$0.00		86.19	\$5,466.10		74.17	\$5,425
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	0.00	\$0.00	\$90.00		\$0.0
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		\$0.0
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 D	\$25.00		\$0.0
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	,	0.00	\$0.00		6.00	\$0.00		0.00	\$0.0
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.0
	EILEEN BARKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00	\$75.00		\$0.0 \$0.0
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00	0.00 0.00	\$0.00	\$50.00 \$45.00		\$0.0
	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00 0	\$30.00	0.00	\$0.00 0	\$45.00		\$0.00	₽ 40.00		
31	OUL OF POORE! MISCELLAREOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
32		TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	66.18	\$5,466.10	TOTAL	74.17	\$5,425.5

Orange County Rate Case Expense - Account 186.163

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: 8-10a Page 62 of 91 Preparer: Chuck Lewis

(f)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			JULY 1991		·	AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991	
Line No:	ORANGE COUNTY RATE CASE EXPENSE ACCOUNT 186.163	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Baled	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Tobal
_							.						
	LEGAL KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140,00	0.00	\$0.00	\$140.00	0.00	\$0,00
ż	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75 00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS			0			0			0		0.00	\$0.00
		:	0.00	\$0.00		0.00	\$0.00		9.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINAWOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS												77.10
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
•	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	9.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
í	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
1Ď	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00
13 14	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
1-4	ACCOUNTING		0.00	40.00		0.00	V 2,23						
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	0.00	\$0.00	\$120.00		\$0,00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	•	\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00 \$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NRON & WILSON)	\$65.00 \$25.00	0.00	\$0.00 \$0.00	\$65,00 \$25,00		\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$3.00	\$65.00 \$25.00		\$0.00
18 19	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00	0.00	\$0 00	\$25.00		\$0.00	\$20.00		\$0.00	420.00		V 0.02
	OUT OF FOCKET MISUELENIEURS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
40	PRAME REPORTED MANUFACTURE AND SCOUL ATORY OF	\$85.00	25.50	\$2,167,50	\$85.00	42.25	\$3,501,25	\$85.00	68.75	\$5,843,75	\$85.00	10.94	\$029.90
19 20	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	9.00	\$450.00	\$50.00	10.00	\$500.00	\$35.00	00.75	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL MANAGEMENT AND REGULATORY CONSULTA	\$25.00	100	\$25.00	\$25.00	10.00	\$0.00	\$50.00	8.50	\$325,00	\$50.00	5.75	\$287.50
22	OUT OF POCKET MISCELLANEOUS	¥20.00		\$52.75	420.00		12.82	•		\$150.78			7.67
			35.50	\$2,695.25		52.25	\$4,104.07		75.25	\$6,319,53		16.69	\$1,225.07
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00 \$0.00		0.00	\$0.00		0.00	\$0,00		0.00	\$0.00
			0.00	\$0.00		. 0.00	\$0.00		0.00				•
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	Q.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50 \$75.00	0.00 0.00	\$0.00 \$0.00
30 31	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00 \$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0,00 0	\$15.00	0.00	0
31	OUT OF FOURET MISOESTANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32		TOTAL	35.50	\$2,695,25	TOTAL	52,25	\$4,104,07	TOTAL	75.25	\$6,319,53	TOTAL	16.69	\$1,225.07
32		TOTAL	19.30	42,00 3.23	TOTAL	32,23	#4,184.01	IVINE			,		. ,==

Revised 6/17/92

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 63 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(n)	(8)
	_	·	NOVEMBER 1991			DECEMBER 1991	
Line No:	ORANGE COUNTY RATE CASE EXPENSE ACCOUNT 186.163	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
		 .					***
	LEGAL	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
1	KEN HOFFMAN (MESSER-VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS	9 15.00	0.00	\$0.00	\$7.5.00		40.0
•	OT OT LOCALI MIGOELEMES OF	. '	0 00	\$0.00	•	0.00	\$0.00
_	MEN CATINICATI MUNCOPEL	\$140.00		\$0.00	\$140.00		\$0.00
5 6	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$140 OU		4 0.00	#140.00		V
0	OUT OF FOCKET MISCELLANEOUS		0 00	\$0.00	•	0.00	\$0.00
	ENGINEERING						
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00 0.00	\$0.00 \$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00 \$20.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00 \$0.00	\$25.00 \$25.00	0.00	\$0.0
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00 \$15.00	0.00 0.00	\$0.00	\$25.00 \$15.00	0.00	\$0.0
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	●13.00	V.VII	\$4.0
13	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		9.00	\$0.00
,,	ACCOUNTING			•			
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.0
17	PAUL DECHARIO (CRONIN, JACKSON NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.0
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.0
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	10% Discount	0.00	\$0.00
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	24.37	\$2,071.49
19 20	SECRETARIAL MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	3.62	\$90.50
22	OUT OF POCKET MISCELLANEOUS						135.6
			0.00	\$0.00		27.98	\$2,297.5
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90,00		\$0.00	\$90.00		\$0.0
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.0
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.0
26	OUT OF POCKET MISCELLANEOUS			****		0.00	\$0.0
	,		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.0
26	EILEEN BABKA MILIAN SWAIN & ASSOCIATES)	\$75 00	0 00	\$0.00	\$75.00		\$0.0
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27 50	0.00	\$0.00	\$27.50		\$0.0
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00		\$0.0
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.0
32		TOTAL	0.00	\$0.00	TOTAL		\$2,297.5
32		, , , , ,	-				

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS Osceola County Rate Case Expense - Account 186.166

Company: All Filed FPSC Systems

Docket No., 920199-WS Test Year Ended: 12/31/91 Interim () Final (X) Historic (X) Projected ()

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours bitted, the hourty rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 64 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
ine Vo:	OSCEOLA COUNTY RATE CASE EXPENSE ACCOUNT 106.166	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL												
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
ż	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00		\$0.00	\$175.00		\$0.00	\$150.00		\$0.0
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00		\$0.00	\$75.00		\$0.00	\$75.00		\$0.0
4	OUT OF POCKET MISCELLANEOUS		0.00	0 00				i		44.44		0.00	\$0.0
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	3 0 0
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.0
6	OUT OF POCKET MISCELLANEOUS		0.00	00.0		0.00	\$0.00		0.00	\$0.00		0.00	\$6.0
	ENGINEERING		0.00	\$0.00		****	40.00		0.00	*****			•
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.0
9	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00		\$0.00	\$45.00		\$0.00	\$45.00		\$0.0
9	ED COX (HARTMAN & ASSOCIATES)	\$25 00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.
0	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	9.00	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00		\$0 .
1	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	3 00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25 00		\$0.
2	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00		\$0.00	\$15.00		\$0.00	\$15.00		\$0.
3	OUT OF POCKET MISCELLANEOUS		0.00	0.00			\$0.00			\$0.00			\$0 \$0
4			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
_	ACCOUNTING	****		0.00	4400.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.8
5	ROBERT NIXON (CRONIN JACKSON, NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00 \$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.
6	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62 00	0.00	0.00			\$0.00	\$65.00		\$0.06	\$65.00		\$0.
7 8	PAUL DECHARIO (CRONIN JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN JACKSON, NIXON & WILSON)	\$65.00 \$25.00	0 00 0.00	0.00 0.00	\$65.00 \$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.
9	OUT OF POCKET MISCELLANEOUS	923 00	0.00	0.00	# 23 00		40 00	415.00		****	•		
9	OUT OF POORE: MISCELLANEOUS		500	\$0.00		0 00	\$0.00		000	\$0.00		0.00	\$0.
	COLUMN DEPOSIT AND DESCRIPTION OF STREET	\$85.00	244 40	20774.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.5
9	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON- SECRETARIAL / STATISTICAL (MANAGEMENT AND REGUL	\$50.00	52.20	2610 00	\$35.00		\$0.00	\$35.00		\$0.00	\$85.00 \$35.00		\$0.
	CLERICAL / STATISTICAL (MANAGEMENT AND REGULATO	\$40.97	25.98	1064.50	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0
	OUT OF POCKET MISCELLANEOUS	4-10-01	0.00	866.62	*****		*****	******					
.Z	OUT OF T OOKET WILDOCKENIEGOS		322.58	\$25 315 12		0.00	\$0.00		0.00	\$0.00		0.00	\$0.
	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90,00		\$0.00	\$90,00		\$0.00	\$90.00		\$0.
3		\$70.00	0.00	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.) CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0:
	OUT OF POCKET MISCELLANEOUS	\$25 W			\$25.00		****	40.00		*****	• • • • • • • • • • • • • • • • • • • •		
0	OUT OF FOCKET MISCELLANEOUS		0 00	0 00 \$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.
,	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.
	ELEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00 \$75.00	000	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.
9	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50		\$0.00	\$27.50		\$0.
90	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00	0.00	\$0.00	\$75.00		\$0.00	\$75.00	0.00	\$0.
1	OUT OF POCKET MISCELLANEOUS	V.5 00	0 00	0.00			0			0			\$0
			0,00	\$0.00		0 00	\$0.00		0.00	\$0.00		0.00	\$0
32		TOTAL	322 58	\$25,315 12	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00			
	•										TOTAL	0.00	\$0.

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 65 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			MARCH 1991			APRIL 1991			MAY 1991			JUNE 1991	
Lin e No:	OSCEOLA COUNTY RATE CASE EXPENSE ACCOUNT 186,186	Hourly Rate	Total Hours Billed	Total	Hourty Flate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL							4110.00		***	****	-	
	KEN HOFFMAN (MESSERAVICKERS) JOE CRESSE (MESSERAVICKERS)	\$140.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00		\$0.00 \$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00 \$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.00
-	OUT DI TOURET MINOCELLI VILLOUD		0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.0
	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140 00		\$0.00	\$140.00		\$0.0
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00 \$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.0
	ENGINEERING	\$ 05.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.0
	GERRY HARTMAN (HARTMAN & ASSOCIATES) CHUCK BLISS (HARTMAN & ASSOCIATES)	\$85.00 \$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.0
8	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20,00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.0
1	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.
	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0 .0
14			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.6
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.0
	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.0
	PAUL DECHARIO (CRONIN_JACKSON,NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.
8	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00	3.00	\$255.00	\$85.00	42.45	\$3,608,2
19 20	SECRETARIAL/STATISTICAL IMANAGEMENT AND REGUL	\$35.00		\$0.00	\$35.00	0.00	\$0.00	\$50.00	24.10	\$1,205.00	\$50.00	16.50	\$825.
	CLERICAL / STATISTICAL MANAGEMENT AND REGULATO	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	\$25.00	1.98	\$49.5
	OUT OF POCKET MISCELLANEOUS	415.00			4. 0.00		•	020.00		\$46.56	423.00		244.6
			0.00	\$0.00		0.00	\$0.00		27.10	\$1,506.56		60.93	\$4,727
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	0.00	\$0.00	\$90.00		\$0.
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		\$0.
25 26	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 0	\$25.00		\$0.0
20	OUT OF FOORET MISCELLAREOUS		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.0
7	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	9 00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00		\$0.0
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.0
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00		\$0.0
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00		\$0.0
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00 \$0.00		0.00	\$0.
32		TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	27,10	\$1,506.56	TOTAL	60.93	\$4,727.4
32		TOTAL	0.00	- 00.00	TOTAL	0.00	40.00	TOTAL	27,10	#1,000.00	TOTAL	00.03	₹7,141. 5
											1		

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8¢

Schedule: B-10a Page 66 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_		JULY 1991			AUGUST 1991			SEPTEMBER 1991	l		OCTOBER 1991	
Line No:	OSCEOLA COUNTY RATE CASE EXPENSE ACCOUNT 186,186	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Nours Bitled	Total
	LEGAL												
,	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00 \$35.00	0.00 0.00	\$0.00 \$0.00	\$150.00 \$75.00	2.20 0.00	\$0.00 \$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS) OUT OF POCKET MISCELLANEOUS	\$75 00	0 00	\$0.00 0	\$75.00	0 00	\$0.00 0	\$35.00	0.00	\$0.00	\$/5.00	900	\$0.00 ()
•			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$140.00	•	\$0.00	\$140.00		\$0.00	\$140,00		\$0.00	\$140.00		\$0.00
Ī			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0,00
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
3	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20 00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0 00	\$0.00	\$20.00	0.00	\$0.00 \$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0 00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00
13	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0 00	\$0.00 \$0.00	\$15 00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
14	OUT OF POURE! MISOCEDANEGOS		600	\$0.00		000	\$0.00		0.00	\$0.00		0.00	\$0.00
• •	ACCOUNTING		• • • • • • • • • • • • • • • • • • • •	*						·			
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	0,00	\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00 \$0.00
17 18 19	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$65.00 \$25.00	0.00	\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00	,	\$0.00 \$0.00 \$0.00	\$65.00 \$25.00	_	\$0.00
			0.00	\$0.00		0.00	\$0.00		0:00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.0G	46.20	\$3,927.00	\$85.00	29.40	\$2,499.00	\$85.00	68.65	\$5,835.25	\$85.00	17.50	\$1,487.50
20	SECRETARIAL/STATISTICAL (MANAGEMENT AND REGUL	\$50.00	0.00	\$0.00	\$50.00	11.60	\$580.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0,00
21	CLERICAL / STATISTICAL (MANAGEMENT AND REGULATO	\$25 00	1 60	\$40.00	\$25.00		\$0.00	\$50,00	7.40	\$370.00	\$50.00	9.20	\$460.00
22	OUT OF POCKET MISCELLANEOUS		4760	\$84.39 \$4,051.39		41.00	20.51 \$3,099.51		76.05	\$241.24 \$6,446.49		26.70	12.26 \$1,959.76
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90 00		\$0.00	\$20.00	0.00	\$0.00	\$60,00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	000	\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		\$0.00
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00		\$0.00
	OUT OF POCKET MISCELLANEOUS	•		\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
													•
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00	\$30,00 \$75,00	0.00 0.00	\$0.00 \$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00 \$27.50	0 00 0 00	\$0.00 \$0.00	\$75.00 \$27.50	. 0.00 0.00	\$0.00 \$0.00	\$75.00 \$27.50	0.00 0.00	\$0.00 \$0.00	\$27.50	0.00	\$0.00
29 30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.90 \$75.00	000	\$0.00 \$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS	₽75.00		\$0.00	¥7.0.00	0.00		9 , 5.00		0	Ç. J. W		0
			000	\$0.00		0.00	\$0.90		0.00	\$0.00		0.00	\$0.00
32		TOTAL	47 80	\$4,051.39	TOTAL	41.00	\$3,099.51	TOTAL	76.05	\$6,446.49	TOTAL	26.70	\$1,959.76
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Revised 6/17/92

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourty rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 67 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	_		NOVEMBER 1991			DECEMBER 1991	
Line No:	OSCEOLA COUNTY RATE CASE EXPENSE ACCOUNT 186,166	Hourly Rate	Total Hours Gilled	Total	Hourly Rate	Total Hours Billed	Total
—						 -	
	LEGAL						
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150 00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0 00 \$0 00	\$75.00		\$0.00 G
4	OUT OF FOCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00
		•	0.00	#0.00		000	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS	4,40.00		74.44	*******		•
•	OF OF FOREST MINOSELE MED OF		0.00	\$0.00	•	0.00	\$0.00
	ENGINEERING						
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
, В	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARYMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
18	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
14			0.00	\$0.00		0.90	\$0.00
	ACCOUNTING	4.00.00		40.00	8400.00		40.00
15	ROBERT NOON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00 \$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00 \$0.00	\$62.00 \$65.00		\$0.00
17 18	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$65.00 \$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS	423.00		₩	BE 5.00		40.00
19	OUT OF FOURET MISCELLDINEOUS		0.00	\$0.00	10% Discount	0.00	\$0.00
					4		** *** **
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00 \$0.00	\$85.00	37.20 0.00	\$3,162.00 \$0.00
20	SECRETARIAL / STATISTICAL (MANAGEMENT AND REGUL	\$35.00		\$0.00	\$35.00 \$25.00	5 60	\$145.00
21	CLERICAL / STATISTICAL (MANAGEMENT AND REGULATO	\$25,00		\$0.00	\$23.00	3.00	216.99
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		43.00	\$3,523.99
		444 44			400.00		40.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
	PERSONAL WARRANT OF THE PROPERTY.	470.00		40.00	\$75 AA	0.00	20.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00 \$0.00	\$75.00 \$75.00	0.00	\$0.00 \$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00		0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50 \$75.00	0 00 0 00	\$0.00 \$0.00	\$27.50 \$75.00	0.00	\$0.00
30 31	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15 UU	V 00	\$0.00	ar 3.00		\$0.00 0
31	OUT OF TOOKET MIDGELUNIEOUS		0.00	\$0.00		0.00	\$0.00
		TATA:		40.00	TOTAL		\$0 E00 AA
32		TOTAL	0 00	\$0 00	IUIAL		\$3,523.99

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed fist of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 68 of 9 t Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
Line No:	PASCO COUNTY RATE CASE EXPENSE ACCOUNT 188,189	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Silled	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Totai
	LEGAL												······································
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175 00		\$0.00	\$175.00		\$0.00	\$150.00		\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75 00	0.00	0.00	\$75.00		\$0.00	\$75.00		\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS	•	0.00	0.00									
		•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00 \$0.00			\$0.00		5,50	\$0,00		0.00	\$0.00
	ENGINEERING		Ų. UU	\$0.00		0.00	******			*****			
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0 00	\$45.00		\$0.00	\$45.00		\$0.00	\$45.00		\$0.00
9	ED COX (HARTIMAN & ASSOCIATES)	\$25.00	0.90	0.00	\$2500		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0 00	0.00	\$20 00		\$0.00	\$20.00		\$0.00	\$20.00		\$0.00 \$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$ 15 00		\$0.00	\$15.00		\$0.00 \$0.00	\$15.00		\$0.00
13 14	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00 \$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING												
15	ROBERT NOON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	96.82	11618.40	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$42 61	33 90	1406 00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68 00	103 25	7021.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	9 75	243.75	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0,00
19	OUT OF POCKET MISCELLANEOUS		0.00	461 23			\$0.00		- 000 -	\$0.00		0 00	\$0.00
			242 82	\$20,750 38		0.00	\$0.00		0.00	\$0.00		000	
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85 00		\$0.00	· \$85.00		\$0.00	\$85.00 \$35.00		\$0.00 \$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35 00	0.00	0 00	\$35.00		\$0.00	\$35.00		\$0.00 \$0.00	\$25.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25 00	0.00	0 00	\$25.00		\$0.00	\$25.00		20 00	\$25.00		3 0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
					****		***	***		\$0.00	\$90.00		\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$70.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0 00	0.00	\$70.00 \$25.00		\$0.00 \$0.00	\$70.00 \$25.00		\$0.00	\$25.00		\$0.00
25 26	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25 00	0.00	0.00	\$2500		\$0.00	\$23.00		₩0.00	₩25.00		•
20	OT OF TOCKET MISCELEAREOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	000	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$\$0.00	0 00	0.00	\$50.00	0.00	\$0.00	\$27.50	-	\$0.00	\$27.50		\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0 00	0.00	\$45.00	0.00	\$0.00	\$75.00		\$0.00	\$75 00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	0.00			0			. 0			\$0.00
			0 00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32		TOTAL	242.82	\$20,750.38	TOTAL	0 00	\$0.00	TOTAL	0.00	\$0.00			45.44
											TOTAL	0.00	\$0.00

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS Pasco County Rate Case Expense - Account 186.169

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total anount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or brough a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 69 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	· _	•	MARCH 1991	 .		APRIL 1991			MAY 1981			JUNE 1991	
Line No:	PASCO COUNTY RATE CASE EXPENSE ACCOUNT 188.169	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL						****	4440.00		40.00			***
	KEN HOFFMAN (MESSERA/ICKERS)	\$140.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00 8.00	\$0.00 \$0.00	\$140.00 \$150.00		\$0.00 \$0.00
	JOE CRESSE (MESSER/VICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS)	\$175.00 \$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.00
	OUT OF POCKET MISCELLANEOUS	\$15.00		\$0.00	4.5.5 0		•	******		0	******		•
			0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5 6	KEN GATLIN (GATLINAWOODS) OUT OF POCKET MISCELLANEOUS	\$125.00	0.00	\$0.00 \$0.00	\$125.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
	DOT OF FOCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	000	\$0.00	\$46,63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
	BARONE (HARTMANN & ASSOCIATÉS)	\$20.00	0.00	\$0.00	\$20.00 \$25.00	0.00	\$0.00 \$0.00	\$20.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$20.00 \$25.00	0.00 0.00	\$0.00 \$0.00
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
12	OUT OF POCKET MISCELLANEOUS	≱ 15.00	V.00	\$0.00	\$15.00	0.00	\$0.00	415.50	0.00	\$0.00	\$15.00	0.00	\$0.00
14			0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING ROBERT NOON (CRONIN JACKSON, MIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	6.63	\$1,050,60	\$120,00	61.13	\$7,335,00
15	RON JURGUTIS / ROY E. GUNTER (CRONIN JACKSON, NIX	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00	. 0.00	\$0.00	\$42.00	20.00	\$840.00
17	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$65 00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$68.00	2.00	\$136.00
18	SECRÉTARIAL (CRONIN, JÁCKSON, NÍXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0,00	\$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$8.00		0.00	\$0.00	10% Discount	8.63	\$36.00 \$986.04	10% Discount	83.13	59.98 \$7,533.88
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
	SECRETARIAL IMANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00	0.00	\$0.00	\$50.00	8.00	\$0.00	\$50.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
**	CONTRACTOR CONTRACTOR DOMESTIC PARTICULAR DEL	\$90.00		\$0.00	\$90,00		\$0,00	\$90,00	0.00	\$0.00	\$90.00		\$0.00
	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.) STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		\$0.00
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	\$25.00		\$0.00
	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
0.7	DEPOIL ON AND AND LANGUAGE & ARROPMATERS	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00		\$0.00
	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES) EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00 \$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.00
	STAFF (AMLIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00		\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$30.00	0.00	\$0.00	\$45.00		\$0.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
		TOTAL			TOTAL	0.00	\$0.00	TOTAL	8.83	\$986.04	TOTAL	83.13	\$7,533.88
32		TOTAL	0.00	\$0.00	TOTAL	0.00	30.00	TOTAL	6.63	\$600.U4	TOTAL	89.13	98,555,14

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 70 of 91 Preparer, Chuck Lewis

{1}	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			JULY 1991			AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991	
Line No	PASCO COUNTY RATE CASE EXPENSE ACCOUNT 188,199	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total
	LEGAL									***	****	***	40.00
	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00 \$150.00	0.00 0.00	\$0.00 \$0.00
2	JOE CRESSE (MESSERVICKERS) SECRETARIAL SUPPORT (MESSERVICKERS)	\$150.00	0.00 0.00	\$0.00 \$0.00	\$150.00	0.00	\$0.00 \$0.00	\$150.00 \$35.00	0.00 0.00	\$0.00 \$0.00	\$150.00 \$75.00	0.00	\$0.00
4	OUT OF POCKET MISCELLANEOUS	\$75 00	0.00	\$0.00 U	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00 ft	\$/5.00	0.00	\$0.00 C
•	SOUTH TO STATE THE STATE OF THE		0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
	KEN GATLIN (GATLINAWOODS) OUT OF POCKET MISCELLANEOUS	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
b			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	. 0.00	\$0.00	\$85.00	0.00	\$0.00
В	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25 00	6 00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20 00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25 00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$9.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15 00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00 \$0.00
13	OUT OF POCKET MISCELLANEOUS		G 00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING			**			*						
15	ROBERT NIXON (CRONIN JACKSON NIXON & WILSON)	\$120.00	-2.14	(\$256.20)	\$120.00	10.50	\$1,260.00	\$120.00	0.00	\$0.00	\$120,00	11.00	\$1,320.00
	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$42.00	12.00	\$504.00	\$36.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	1.00	\$62.00
	PAUL DECHARIO (CRONIN, JACKSON NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON NIXON & WILSON)	\$68.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$68.00 \$25.00	9.50 5.25	\$578.00 \$131.25	\$68.00 \$25.00	82.50 0.00	\$4,250.00 \$0.00	\$88.00 \$25.00	16.00 2.25	\$1,088.00 \$56.25
	OUT OF POCKET MISCELLANEOUS	\$25.00	4.00	9.42	\$23.00	3.23	67.42	4 23.00	0.00	\$36.67	\$20.00	2.23	\$144.75
.,		10% Discount	9 87	\$231.50	10% Discount	24.25	\$1,833.00	10% Discount	62.50	\$3,858.00	10% Discount	30.25	\$2,403.90
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0 00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	9.00	\$0.00
	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA OUT OF POCKET MISCELLANEOUS	\$25 00	0 00	\$0.00 \$0.00	\$25 00	0.00	\$0.00 0	\$50.00	0.00	\$0.00 \$0.00	\$50.00	0.00	\$0.00 C
	OVI OF CONTENTION TO THE OWNER OF THE OWNER OWNER OF THE OWNER OWNE	•	0.00	\$0.00	•	0 00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00		\$0.00	\$80.00	0.00	\$0.00	\$90.00		\$0.00
	STAFF (SHEAHEN, HOWLSON & MESSINA P.A.)	\$70.00	0 00	\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		\$0.00
25 26	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25 00	0 00	\$0.00 \$0.00	\$25.00	0.00	\$0.00 0	\$25.00	0.00	\$0.00 \$0	\$25.00		\$0.00
20	OT OT TOOKET MISSELEMEOUS		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27 50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	6.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75,00	0.00	\$0.00	\$75 00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0 00	\$0.00 \$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
32		TOTAL	9 87	\$231.50	TOTAL	24 25	\$1,833.00	TOTAL	62.50	\$3,858.00	TOTAL	30.25	\$2,403.90

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 71 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	·		NOVEMBER 1991			DECEMBER 1991	· · · · · · · · · · · · · · · · · · ·
Line No	PASCO COUNTY RATE CASE EXPENSE ACCOUNT 186.189	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL						
•	KEN HOFFMAN (MESSER/VICKERS)	\$140,00	0.00	\$0.00	\$140,00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
ă	OUT OF POCKET MISCELLANEOUS	******		\$0.00			
			0.00	\$0.00		0.00	\$0 00
					4440.00		40.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
	ENGINEERING		0.00	50.00			*****
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85 00	0.00	\$0.00	\$85.00	0.00	\$0.00
é	CHUCK BUSS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.0
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.0
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.0
19	OUT OF POCKET MISCELLANEOUS			\$0.00		7.50	PK.
14			0.00	\$0,00		0.00	\$0.0
	ACCOUNTING	4400.00	F FA	\$660.00	\$120.00	2.00	\$240.0
15	ROBERT NIXON (CRONN, JACKSON, NIXON & WILSON)	\$120.00 \$62.00	5.50 0.00	\$0.00	\$62.00	0.00	\$0.0
16	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$68.00	14.25	\$969.00	\$68.00	0.00	\$0.0
17 18	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.25	\$6.25	\$25.00	2.00	\$50.0
19	OUT OF POCKET MISCELLANEOUS	40.00		36.99	******		7
	00, 01, 00, 12, madeli, madeli	10% Discount	20.00	\$1,505.02	10% Discount	4.00	\$324.0
19	FRANK SEIDMAN MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.0
20	SECRETARIAL MANAGEMENT AND REGULATORY CONSU			\$0.00	\$35.00	0.00	\$0.0
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00	0.00	\$0.0
22	OF OF FORET MICOLEDINES		0.00	\$0.00		0.00	\$0.0
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$80.00		\$0.0
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.0
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.0
26	OUT OF POCKET MISCELLANEOUS	•					
			0.00	\$0.00		0.00	\$0.0
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.0
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.0
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27 50	0.00	\$0.00	\$27.50	0.00	\$0.0
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.0
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.0
					****	0.00	• • • •
32		TOTAL	20 00	\$1,505.02	TOTAL		\$324.0
						=======================================	

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS

Putnam County Rate Case Expense - Account 186.165

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: 8-10a Page 72 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991		,	DECEMBER 1996			JANUARY 1991			FEBRUARY 1991	
ine lo:	PUTNAM COUNTY RATE CASE EXPENSE ACCOUNT 198.165	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total	Hourly Flate	Total Hours Billed	Total
	LEGAL												
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.0 \$0.0
	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00		\$0.00	\$175.00		\$0.00	\$150.00 \$75.00		\$0.0
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00		\$0.00	\$75,00		\$0.00	¥75.00		•
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	:	0.00	\$0.00	•	0.00	\$0.00	-	0.00	\$0.0
	VEN OUT IN COLT BUILDADO	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.
	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$140.00	- 000 000 -	0.00 \$0.00	#140.00		*****	VI 10.33	0.00	\$0.00		0.00	\$0.
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	•
	ENGINEERING	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0
	GERRY HARTMAN (HARTMAN & ASSOCIATES) CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00		\$0.00	\$45.00		\$0.00	\$45.00		\$0
	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0
	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	0.00	\$20.00		\$0.00	\$20.00		\$0.00	\$20.00		\$0
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0,00	\$25.00		\$(\$(
!	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	0.00	\$15.00		\$0.00	\$15.00		\$0.00	\$15.00		\$
	OUT OF POCKET MISCELLANEOUS		000	0.00		0.00	\$0.00		0.00	\$0.00		0.00	- Î
1	ACCOUNTING		0.00	40.00		4.55	*****						
5	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120,00	0.00	0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0
	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$1 \$2
7	PAUL DECHARIO (CRONIN-JACKSON NOCON & WILSON)	\$65 00	0.00	0.00	\$65.00		\$0.00	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00		Si Si
	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0 00	0.00	\$25.00		\$0.00	\$25.00	•	\$0.00	923.00		•
9	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		*0.00	\$0.00		0.00	\$
			0.00	₩0.00		0.00	\$5.50		2.22	¥			
۵	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		ş
Ó	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0 00	0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		•
	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		•
2	OUT OF POCKET MISCELLANEOUS		0.00	0.00 \$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
					400.00		\$0.00	\$40.00		\$0,00	\$90,00		\$
	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	538.00 827.00	48420 00 57890.00	\$90.00 \$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00 \$25.00	17.00	425.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25.00			42 3.00		•	420.00				0.00	- 5
•	OUT OF T GONET INIGGEE GEOGG		1382.00	98.60 \$106,833.60		0.00	\$0.00		0.00	\$0.00		0.00	_
,	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	
	ER EEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	0.00	\$75.00	9.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50.00	0.00	0.00	\$50.00	0.00	\$0.00	\$27.50		\$0.00 \$0.00	\$27.50 \$75.00	0.00	•
D	STAFF (MILIAN SWAIN & ASSOCIATES)	\$45.00	0 00	0.00	\$45.00	0.00	\$0.00 0	\$75.00		\$U.UU D	# 13.00	5.00	i
1	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
		TOTAL	1382 00	\$106,833.60	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00			
2											TOTAL	0.00	\$

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total findudes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: 8-10a Page 73 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_	·	MARCH 1991			APRIL 1991			MAY 1991			JURE 1991	
Lin e No:	PUTNAM COUNTY RATE CASE EXPENSE ACCOUNT 188,185	Hourly Flate	Total Hours Billed	Total	Hourly Flate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL	****	0.00	***	\$140.00		\$0.00	\$140.00	0.00	\$0.00	****		40.
	KEN HOFFMAN (MESSER/VICKERS) JOE CRESSE (MESSER/VICKERS)	\$140.00 \$175.00	0.00	\$0.00 \$0.00	\$175.00	0.00	\$0.00	\$175.00	0.00	\$0.00	\$140.00 \$150.00		\$0. \$0.
3	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00 \$0.00	\$75 00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.
4	OUT OF FOCKET MISCELLANEOUS	•	0 00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.
	KEN GATLIN (GATLIN/WOODS)	\$125 00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00		\$0.
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00 \$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$ 0.
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85,00	0.00	\$0.00	\$85.00	0.00	\$0,00	\$85,00	0.00	\$0.00	\$85.00	0.00	\$0.
	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.
9	ED COX (HARTMAN & ASSOCIATES)	\$25 00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.
	BARONE (HARTMANN & ASSOCIATÉS)	\$20 00	0.00	\$0.00	\$20.00	0 00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00	\$25.00	0.00	\$0
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	\$0. \$0.
14		•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120,00		\$0.
	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.
17	PAUL DECHARIÓ (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$65,00 \$25,00		\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00		\$0. \$0.
	OUT OF POCKET MISCELLANEOUS	\$25.00			\$25.00			#25.00			\$25.00		•
			0.00	\$0.00		0.00	\$0.00		0.00	\$0,00		0.00	\$0
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0
	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0
	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA OUT OF POCKET MISCELLANEOUS	\$25 00		\$0.00	\$25.00		\$0.00	\$25.00	8.00	\$0.00 \$0.00	\$25.00	0.00	\$0
		•	0.00	\$0.00	,	0.00	\$0.00	•	0.00	\$0.00	'	0.00	\$0
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$8.00	\$80.00	253.00	\$22,770.00	\$90.00		\$0.
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	297.00	\$20,790.00	\$70.00		\$0
25 26	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	\$25.00		\$0
20	OUT OF FOCKET MISCELLANEOUS	•	0.00	\$0.00	,	0.00	\$0.00	•	550.00	\$43,560.00	•	0.00	\$0.
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$40.00	0.00	\$0.00	\$75.00		\$0
	ELEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27 50	0 00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$50.00		\$0
	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$75.00	0 00	\$0.00 0	\$30.00	0.00	\$0.00 \$0.00	\$30.00	0.00	\$0,00 \$0,00	\$45.00		\$0
31	OULOT FOOMET MISOEFTENEOUS		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0
32		TOTAL	0 00	\$0.00	TOTAL	0 00	\$0.00	TOTAL	550 00	\$43,560.00	TOTAL	0.00	\$0

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed first of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: 8-16s Page 74 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_	_	JULY 1991			AUGUST 1991			SEPTEMBER 1991	· · · · · · · · · · · · · · · · · · ·		OCTOBER 1991	
Line No:	PUTNAM COUNTY RATE CASE EXPENSE ACCOUNT 180.185	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours, Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Bêled	Total
•	LEGAL												
	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
	JOE CRESSE (MESSER/VICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS)	\$150.00 \$75.00	0.00 0.00	\$0.00 \$0.00	\$150.00 \$75.00	0.00 0.00	\$0.00 \$0.00	\$150.00 \$35.00	0.00 0.00	\$0.00 \$0.00	\$150.00 \$75.00	0.00 0.00	\$0.00 \$0.00
	OUT OF POCKET MISCELLANEOUS	\$15.00	9.00	-0.00 0	\$15:00	000	0	\$35.00	0.00	0.00	₩13.99		*****
			0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00
	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS									1.7.			75.6
	ENGINEERING		0 00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$65,00	0.00	\$0.00	\$85.00	2.00	\$0.0
	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0 00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.0
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
	BARONE (HARTMANN & ASSOCIATÉS)	\$20.00	0.00	\$0 00	\$20.00	0.00	\$0.00	\$20 00	9.00	\$0.00	\$20.00	0.00	\$0.0
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0 00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0 00	\$0.00	\$15.00	0.00	\$0.00	\$15 00	0.00	\$0.00	\$15.00	0.00	\$0.0 \$0.0
	OUT OF POCKET MISCELLANEOUS		60.0	\$0.00		0.00	\$0.00		000	\$0.00 \$0.00		0.00	\$0.0
14	ACCOUNTING		0.00	30 00		0.00	\$0.00		0.00	\$0.00		0.00	\$ 0.0
15	ROBERT NIXON (CRONIN JACKSON NIXON & WILSON)	\$120,00		\$0.00	\$120.00		\$0.00	\$120.00	0.00	\$0.00	\$120.00		\$0.0
	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62 00		\$0.00	\$62 00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.0
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65 0 0		\$0.00	\$65.00		\$0.00	\$65.00		\$0.0
	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25 00	0.00	\$0.00	\$25 00		\$0.00	\$25 00		\$0.00	\$25.00		\$0.0
19	OUT OF POCKET MISCELLANEOUS									\$0.00			
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
18	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0 00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.0
	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.0
	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25 00		\$0.00	\$50.00	0.00	\$0.00	\$50.00	0 00	\$0.0
22	OUT OF POCKET MISCELLANEOUS	-	0.00	\$0.00	-	0.00	\$0.00	-	0.00	\$0.00 \$0.00		000	\$0.0
			0.00			0.00	*			*		000	•
	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	181.00	\$16,290.00	\$90 00		\$0.00	\$90.00	104.00	\$9,360.00	\$90.00		\$0.0
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	259 00	\$18,130.00	\$70 00		\$0.00	\$70.00	271.00	\$18,970.00	\$70.00		\$0.0
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANFOUS	\$25 00	0.00	\$0.00 \$0.00	\$25 00	0 00	\$0.00 0	\$25.00	17.00	\$425.00 \$90	\$25.00		\$0.0
20	OUT OUR THE SELECTION OF	-	440.00	\$34,420.00		0.00	\$0.00	•	392 00	\$28,853.60		0,00	\$0.0
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0,00	\$75.00	0.00	\$0.00	\$30.00	0.00	\$0.0
	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.0
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27 50	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.0G	\$0.0
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75 00	0.00	\$0.00	\$75.00	0.00	\$0.0
	OUT OF POCKET MISCELLANEOUS			\$0.00			0			0	. ,		
			0 00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
32		TOTAL	440 00	\$34,420.00	TOTAL	0.00	\$0.00	TOTAL	392.00	\$28,853,60	TOTAL	0.00	\$0.0

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP9C

Schedufe: B-10a Page 75 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	· (4)	(5)	(6)	(7)	(8)
			NOVEMBER 1991			DECEMBER 1991	
Line No:	PUTNAM COUNTY RATE CASE EXPENSE ACCOUNT 186.165	Hourly Rate	Total Hours Billed	Tolai	Hourly Rate	Total Hours Billed	Total
1	LEGAL KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140,00	0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$150.00	0 00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00		\$0.00 0
4	OUT OF POCKET MISCELL'ANEOUS		0.00	\$0.00	•	0.00	\$0.00
		•	0.00	40.53		V.V-	•
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS			\$0.00		0.00	\$0.00
	FNGINEERING		0.00	\$0.00		0.00	\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85 00	0.00	\$0.00	\$85.00	0.00	\$0.00
θ	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00 \$20.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$20.00	0.00 0.00	\$9.00 \$0.00
10	BARONE (HARTMANN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$20.00 \$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS			\$0.00			75.70
14	10001017010		0.00	\$0.00		0.00	\$0.00
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WYLSON)	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CROMIN JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00
18 19	SECRETARIAL (CRONIN, JÁCKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF FOCAET MISCELLAREOUS		0.00	\$0.00	10% Discount	0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
				4	400.00		\$0.00
23 24	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.) STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00 \$70.00		\$0.00 \$0.00	\$90.00 \$70.00		\$0.00
24 25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		- 000	\$0.00		0.00	\$0.00
			• • • • • • • • • • • • • • • • • • • •	••••			
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	\$0.00 \$0.00	\$75.00	0.00 0.00	\$0.00 \$0.00
29 30	STAFF (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50 \$75.00	0.00 0.00	\$0.00	\$27.50 \$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS	4.0.40			2.230		0
-/			0.00	\$0.00		0.00	\$0.00
32		TOTAL	0.00	\$0.00	TOTAL		\$0.00

Company; All Filed FPSC Systems

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

Explanation. Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule, B-10a Page 76 ol 91 Preparer: Chuck Lewis

1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	-(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991		<u>.</u>	FEBRUARY 1991	
ne o:	SEMINOLE COUNTY RATE CASE EXPENSE ACCOUNT 186.184	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Figurity Rate	Totai Hours B≹led	Total
	LEGAL							\$140.00		\$0.00	\$140.00		\$0.00
	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00 0.00	0.00 0.00	\$140.00 \$175.00		\$0.00 \$0.00	\$140.00 \$175.00		\$0.00	\$150.00		\$0.00
	JOE CRESSE (MESSERVICKERS) SECRETARIAL SUPPORT (MESSERVICKERS)	\$175.00 \$75.00	000	0.00	\$75.00		\$0.00	\$75.00		\$0.00	\$75.00		\$0.00
	OUT OF POCKET MISCELLANEOUS	\$15 W	0.00	0.00	\$7 5.00		******	4 , 0. 33			•		
•	OUT OF TOOKET MICOELEMEOUS		0.00	\$0.00		0.00	\$0.00	'	0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0 00	0.00	\$140.00		\$0.00	\$140 00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	000 \$000			\$0.00		0.00	\$0.00		0.00	\$0.0
	ENGINEERING		0.00	40 00		0.00	•000		• • •				
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85 00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.0
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	0.00	\$45.00		\$0.00	\$45.00		\$0.00 \$0.00	\$45.00 \$25.00		\$0.0 \$0.0
	ED COX (HARTMAN & ASSOCIATES)	\$25.00	ÿ 00	0.00	\$25.00		\$0.00	\$25.00 \$20.00		\$0.00	\$20.00		\$0.0
	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	0.00	\$20 00		\$0.00 \$0.00	\$25.00		\$0.00	\$25.00		\$0
1	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00 \$15.00	0.00 0.00	0.00 0.00	\$25.00 \$15.00		\$0.00	\$15.00		\$0.00	\$15.00		\$0.
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00		0.00	\$15.00		\$0.00	\$1000		\$0.00	•		\$0.
3	OUT OF FOCKET MISCELLANCOUS		0.00	\$0.00		9.00	\$0.00		0.00	\$0.00		0.00	\$0.0
	ACCOUNTING						40.00	\$120.00		\$0.00	\$120.00		\$01
	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120 00	0.00	0.00	\$120.00		\$0.00 \$0.00	\$120.00 \$62.00		\$0.00	\$62.00		\$0.0
-	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00 0.00	\$62.00 \$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0
7 8	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$65 00 \$25 00	0.00 0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0:
	OUT OF POCKET MISCELLANEOUS	\$ 23 00	0 00	0.00	*****			•					
•	out of a solid, importing the		0 00	\$0.00		0.00	\$0.00		0 00	\$0.00		0.00	\$0.
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85 00		\$0.00	\$85.00		\$0.
9	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00		\$0.00	\$35.00		\$0.06	\$35.00		\$0
	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.
	OUT OF POCKET MISCELLANEOUS		0,00	0.00						40.00		0.00	\$0.
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	₩.
3	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	6.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25 00	0.00	0.00	\$25 00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.
6	OUT OF POCKET MISCELLANEOUS		0.00	9 00 \$0 00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.
			000	\$0.00		0.00	\$0.00		0.00	42			
7	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$54.33	84.70	4601.65	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0
	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	776 87	58265 25	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0. \$0.
9	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	50 66	1393.14	\$50.00	0.00	\$0.00 \$0.00	\$27.50 \$75.00		\$0.00 \$0.00	\$27.50 \$75.00	0.00	\$0. \$0.
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$70.93	179.69	12745.95 1039.06	\$45.00	0.00	\$0.00 0	≱/5.00		90.00	\$13.00	2.00	\$0
11	OUT OF POCKET MISCELLANEOUS		1091 92	\$78,045.05		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0
12		TOTAL	1091 92	\$78,045.05	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00			
٠.		IOIAL	1991 92	410,030.00	IOIAL		· · · · ·				TOTAL	0.00	\$0

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS Seminole County Rate Case Expense - Account 186.164

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 77 of 91 Preparer: Chuck Lewis

(f)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			MARCH 1991			APRIL 1991			MAY 1991		, 	JUNE 1991	
ine No:	SEMINOLE COUNTY RATE CASE EXPENSE ACCOUNT 188,154	Hourly Flate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	LEGAL				A		40.00	\$140.00	0.00	\$0.00	\$140.00		\$0.00
	KEN HOFFMAN (MESSERVICKERS)	\$140.00 \$175.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00	\$0.00 \$0.00	\$175.00	0.00	\$0.00	\$150.00		\$0.00
3	JOE CRESSE (MESSER/MICKERS) SECRETARIAL SUPPORT (MESSER/MICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00 \$75.00	0.00	\$0.00 \$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
	KEN GATLIN (GATLIN/WOODS)	\$125.00	0.00	\$0.00	\$125.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00 \$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
,	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85,00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85,00	0.00	\$0.00	\$85,00	6.00	\$0.0
é	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.0
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00 0.00	\$0.00 \$0.00	\$20.00 \$25.00	0.00 0.00	\$0.0 \$0.0
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00	\$0.00	\$15.00	0.00	\$0.0 \$0.0
12 13	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	0.00	\$0.00	\$15.00	Ų. 00	\$0.00	\$13.00	0.00	\$0.00	\$15.00	0.00	\$0.
14	OUT OF FOORET WISSELESGEOOS	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
٠.:	ACCOUNTING	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120,00		\$0.0
	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON) RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$82.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$82.00		\$0.0
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.0
18	SECRETARIAL (CRONIN JACKSON NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.0
		•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.0
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.0
21	CLERICAL MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.03 \$0.00	\$25.00	0.00	\$0.0
22	OUT OF POCKET MISCELLANEOUS	•	0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.0
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$80.00	0.00	\$0.00	\$90.00		\$0.0
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		\$0.0
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 0	\$25.00		\$0.0
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0,00		0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.0
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	31.05	\$2,328.75	\$75.00	8.10	\$607.50	\$40,00	27.19	\$1,087.60	\$75.00		\$0.0
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	3.25	\$243.75	\$75.00	28.38	\$2,128.50	\$75.00	210.35	\$15,778.25	\$75.00		\$0.0
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27 50	6 64	\$182.68	\$27.50	18.61	\$511.78	\$27.50	8.48	\$233.20	\$50.00		\$0.0
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	4 33	\$324.75	\$30.00	2.76	\$82.90 \$135.88	\$30.00	13.48	\$404.40 \$65.26	\$45.00		\$0.
31	OUT OF POCKET MISCELLANEOUS		45.27	133.79 \$3,213.72		57.85	\$3,466.46		259.50	\$17,566.71		0.00	\$0.
32		TOTAL	45.27	\$3,213.72	TOTAL	57.85	\$3,466 46	TOTAL	259.50	\$17,566.71	TOTAL	0.00	\$0.

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: 8-10a Page 78 of 91 Preparer Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	· _		JULY 1991			AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991	
Line No:	SEMMOLE COUNTY STATE CASE EXPENSE ACCOUNT 186,164	Hourly Rate	Total Hours Billed	Total	Hously Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL		•	****									***
2	KEN HOFFMAN (MESSER/VICKERS) JOE CRESSE (MESSER/VICKERS)	\$140:00 \$150.00	0.00 0.00	\$0.00 \$0.00	\$1.40.00 \$1.50.00	0.00	\$0.00 \$6.00	\$140.00 \$150.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00	0.00 0.00	\$0.00 \$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75,00	0.00	\$0.00	\$150.00 \$75.00	0.00 0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.0
ă	OUT OF POCKET MISCELLANEOUS	9 15.00	0.00	\$0.00 0	₩13.00	0.00	20.00	\$33.00	0.00	0	\$10.00		• •
			0.00	\$0.00	_	0.00	\$0.00		0.00	\$0 QC		000	\$0.0
5	KEN GATLIN (GATLIN/WOODS)	\$140 00		\$0.00	\$140.00		\$0,00	\$140.00		\$0.00	\$140.00		\$0.0
6	OUT OF POCKET MISCELLANEOUS	\$140.00		V 0.00			40.00	\$140.00			\$140.00		***
•		•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
7	ENGMEERING	86F (35		40.00	800.00		60.00	407.00	8.00	\$0.00	\$85.00	0.00	\$0.0
8	GERRY HARTMAN (HARTMAN & ASSOCIATES) CHUCK BLISS (HARTMAN & ASSOCIATES)	\$85.00 \$45.00	0 00 0 00	\$0.00 \$0.00	\$85 00 \$45 00	0.00 0.00	\$0.00 \$0.00	\$85.00 \$45.00	<i>0.00</i> 6.00	\$0.00	\$45.00	0.00	\$0.0
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0 00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.0
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25 00	0 00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.0
13	OUT OF POCKET MISCELLANEOUS			\$0.00			\$0.00			\$0.00			\$0.
14	AAAAINITRIO		6 00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$126.00		\$0.00	\$120.00		\$0.00	\$120,00	0.00	\$0.00	\$120.00		\$0.0
16	RON JURGUTIS (CRONIN JACKSON NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00	0.00	\$0.00	\$62.00		\$0.0
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.
18	SECRETARIAL (CRONIN, JACKSON NIXON & WILSON)	\$25 00	0.00	\$0.00	\$25.00		\$0.00	\$25 00		\$0.00	\$25.00		\$0.
19	OUT OF POCKET MISCELLANEOUS									\$0.00			
			0.00	\$0.00	•	0 00	\$0.00		0,00	\$0.00		0.00	\$0.0
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85 00	0.00	\$0,00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$65.00	0.00	\$0.6
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.0
21	CLERICAL IMANAGEMENT AND REGULATORY CONSULTA	\$25 00	0.00	\$0.00	\$25 00		\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.0
25	OUT OF POCKET MISCELLANEOUS			\$0.00			0			\$0.00			
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.0
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.0
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00		\$0.0
26	OUT OF POCKET MISCELLANEOUS			\$0.00			0			10			
	•		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
27	DEBBIÉ SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$30.00	17 76	\$532.6
	EILEEN BABKA (MILIAN ŚWAIN & ASSOCIATES)	\$75 00	0.00	\$0.00	\$75 00	122 83	\$9,212.25	\$75.00	193.66	\$14,524.50	\$75.00	157.03	\$11,777.2
	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27 50	0.00	\$0.00	\$27.50	0 00	\$0.00	\$27.50	11,21	\$308.28	\$27.50	4.58	\$125.
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75 00	0.00	\$0.00	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	159.12	\$11,934.0
31	OUT OF POCKET MISCELLANEOUS		0 00	\$0.00		122.83	46.25 \$9,258.50		204.87	182.52 \$15,015.30		338.49	\$24,710
				• • • • • • • • • • • • • • • • • • • •									
32		TOTAL	0.00	\$0.00	TOTAL	122 83	\$9,258.50	TOTAL	204.87	\$15,015.30	TOTAL	338.49	\$24,710
		;							-			-	

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 79 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(S)	(6)	(7)	(8)
	_		NOVEMBER 1991			DECEMBER 1991	
Line No:	SEMINOLE COUNTY RATE CASE EXPENSE ACCOUNT 188.164	Hourly Rate	Total Hours Billed	Total	H ously Rate	Total Hours Billed	Total
_	LEGAL						
4	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
ż	JOE CRESSE (MESSER/VICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75 00	0.00	\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS			\$0.00			0
		. '	0.00	\$0.00		0.00	\$0.00
		•					4
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
			0.00	\$0.00		0.00	\$0.00
	ENGINEERING	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES) ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
13	OUT OF POCKET MISCELLANEOUS	4.0 00		\$0.00			
få	OUT OF T BOILE IMPORTED WILL DO		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING						
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN JACKSON, NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS			****	4 004 Dt	0.00	\$0.00
			0.00	\$0.00	10% Discount	0.00	\$0.00
		\$85.00		\$0.00	\$85.00	0.00	\$0.00
10	FRANK SEICMAN (MANAGEMENT AND REGULATORY CON SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
20 21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS	420.00		•	¥		0
~~	DOT OF TOOLET MINOSELECTIVE COO		0.00	\$0.00		0.00	\$0.00
	IONNIANTALIEN POLIETANEN BONILOGNIA MECCHIA D. A.)	\$90.00		\$0.00	\$90,00		\$0.00
23 24	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.) STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS	025:00		V	V =		
20	OUT OF FOORES MADDLED MED DO		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	0 60	\$45.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	61.37	\$4,602.75
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	1,14	\$31.25
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
31	OUT OF POCKET MISCELLANEOUS						134.41
			0 00	\$0.00		63.11	\$4,813.41
32		TOTAL	0.00	\$0.00	TOTAL		\$4,813.41

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS Volusia County (SSU) Rate Case Expense - Account 186.172

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: 8-10a Page 80 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
Line No:	VOLUSIA COUNTY (88U) RATE CASE EXPENSE ACCOUNT 188.172	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Plate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total
	LEGAL										*****		\$0.00
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00 \$0.00	\$140.00 \$150.00		\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00		\$0.00	\$175.00 \$75.00		\$0.00	\$75.00		\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75 00	0.00 0.00	0.00	\$75 00		\$0.00	\$/5:00		₩.00	#15.00		
4	OUT OF POCKET MISCELLANEOUS	. •	000	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLINWOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0,00
6	OUT OF POCKET MISCELLANEOUS	4 170 00	000 -	000	V. 15.55	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ENGINEERING		0.00	\$0.00		0.00	\$0,00		4.40				
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85 00	0.81	68.69	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00 \$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	42.16	1897.21	\$45.00		\$0.00	\$45.00		\$0.90 \$0.00	\$45.00 \$25.00		\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	1.21	30.13	\$25.00		\$0.00 \$0.00	\$25.00 \$20.00		\$0.00	\$20.00		\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.11	2.26	\$20 00		\$0.00	\$25.00 \$25.00		\$0.00	\$25.00		\$0.00
- 11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$0.00	0 00 0 62	0 00 9.38	\$25.00 \$15.00		\$0.00	\$15.00		\$0.00	\$15.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.02	0 00 0 00	62.33	\$15.00		\$0.00	\$15.55		\$0.06			\$0.00
13	OUT OF POCKET MISCELLANEOUS		44 91	\$2 070 00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	ACCOUNTING	\$120.00	0.00	0.00	\$120,00		\$0.00	\$120,00		\$0.00	\$120.00		\$0.00
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON) RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	6.00	0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
16	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	000	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
16	SECRETARIAL (CRONIN JACKSON NIXON & WILSON)	\$25 00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0 00
19	OUT OF POCKET MISCELLANEOUS		0.00	0.00								000	\$0.00
			000	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0,00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00 \$35.00		\$0.00 \$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU		0.00	0.00	\$35 00		\$0.00	\$35.00		\$0.00 \$0.00	\$25.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.90		90.00
22	OUT OF POCKET MISCELLANEOUS		0 00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
	THE PARTY OF THE P	\$90.00	0.00	0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P A) STAFF (SHEAHEN, ROWLSON & MESSINA P A)	\$70.00	0.00	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
24 25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
26		42.5 00		0 00	******					45.88		0.00	\$0.00
			000	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$58 60	25.90	1522.70	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00 \$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	161 51	12113 55	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00 0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$35 94	24 38	876.18	\$50 00	0.00	\$0.00	\$27.50 \$75.00		\$0.00 \$0.00	\$27.50 \$75.00	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$70.65	117.35	8290.55	\$ 45 0 0	0.00	\$0.00 0	\$75.00		\$0.00	9,5,00	2.00	\$1,10
31	OUT OF POCKET MISCELLANEOUS		329 23	\$23,307.60		0.00	\$0.00		0.00	\$0.00		0.00	\$1.10
32		TOTAL	374 14	\$25,377.60	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00			
92											TOTAL	0.00	\$1

Revised 6/17/92

ANALYSIS OF RATE CASE EXPENSE BY MONTH - 1991 ACTUAL CHARGES BY OUTSIDE CONSULTANTS Volusia County (SSU) Rate Case Expense - Account 186.172

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 81 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(0)	(9)	(10)	(11)	(12)	(13)	(14)
	_		MARCH 1991			APRIL 1991			MAY 1991			JUNE 1991	
.ine No:	YOLUMA COUNTY (SSU) RATE CASE EXPENSE ACCOUNT 186.172	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL KEN HOFFMAN MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00	0.00	\$0.00	\$140.00		\$0
2	JOE CRESSE (MESSERVICKERS) SECRETARIAL SUPPORT (MESSERVICKERS)	\$175.00 \$75.00	0.00 0.00	\$0.00 \$0.00 \$0.00	\$175.00 \$75.00	0.00	\$0.00 \$0.00	\$175.00 \$75.00	0.00 0.00	\$0.00 \$0.00 0	\$150.00 \$75.00		\$0 \$0
4	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0
5	KEN GATLIN (GATLINAWOODS) OUT OF POCKET MISCELLANEOUS	\$125.00	0.00	\$0.00 \$0.00	\$125.00	0.00	\$0.00 0	\$140.00		\$0.00	\$140.00		\$1
6		ï,	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.23	\$1 \$7!
3	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63 \$25.00	0.00 0.00	\$0.00 \$0.00	\$45.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$45.00 \$25.00	16.81 0.08	≱i
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00 \$20.00	0.00 0.00	\$0.00 \$0.00	\$20.00 \$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.11	
) 	BARONE (HARTMANN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.06	\$0.00	\$25.00	0.00	
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.11	
į	OUT OF POCKET MISCELLANEOUS	• • • • • • • • • • • • • • • • • • • •	0.00	\$0.00 \$0.00		0.00	\$0.00	,	0.00	\$0.00 \$0.00		17.34	#
5	ACCOUNTING ROBERT HIXON (CRONIN, JACKSON, HIXON & WILSON)	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	
	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$82.00		\$0.00	\$62.00		\$0.00	\$42.00	0.00 0.00	
7 B	PAUL DECHARIO (CRONIN, IACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, IACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00 \$0.00	\$68.00 \$25.00	0.00	
,	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	,	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	
9	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	
)	SECRETARIAL IMANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	
2	CLERICAL IMANAGEMENT AND REGULATORY CONSULTA OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	•
•	0.0101100000000000000000000000000000000		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	
3	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	0.00	\$0.00	\$80.00		
4	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00 \$0.00	\$70.00 \$25.00		
5	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00	\$25.00		
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0.00	
7	DEBDIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	3.25	\$243.38	\$75.00	0.00	\$0.00	\$40.00	4.87	\$194.80	\$75.00		
B	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	31.05	\$2,328.75	\$75.00	25.52	\$1,914.00	\$75.00	37.67	\$2,825.32 \$41.77	\$75.00 \$50.00		
8	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	4.33	\$324.75	\$27.50	13.02	\$358.05 \$57.99	\$27.50 \$30.00	1.52 2.41	\$41.77 \$72.36	\$45.00		
1	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$27.50	6.64	\$182.60 \$134.25	\$30.00	1.93	\$94.85	\$30.00		\$12.08	\$43.00		
,	An all the tribularies		45.27	\$3,213.73		40.47	\$2,424.89		46.47	\$3,146.31		0.00	
2		TOTAL	45.27	\$3,213.73	TOTAL	40.47	\$2,424.89	TOTAL	46.47	\$3,146.31	TOTAL	17.34	\$1

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 82 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(0)	(10)	(11)	(12)	(13)	(14)
	· · · · · · · · · · · · · · · · · · ·		JULY 1991			AUGUST 1991			SEPTEMBER 1991		···	OCTOBER 1981	
Line No:	VOLUSIA COUNTY (SSU) RATE CASE EXPENSE ACCOUNT 185,172	Hourly Rate	Total Hours Billed	Total	Hourly Flate	Total Hours Billed	Total	Hourty Rate	Total Hours Silled	Total	Hourly State	Total Hours Billed	Total
_	LEGAL												***
1	KEN HOFFMAN (MESSERA/ICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140,00	0.00	\$0.00	\$140.00	0.00	\$0.0
2	JOE CRESSE (MESSERVICKERS) SECRETARIAL SUPPORT MESSERVICKERS)	\$150.00 \$75.00	0.00	\$0.00 \$0.00	\$150.00 \$75.00	0.00 0.00	\$0.00 \$0.00	\$150.00 \$35.00	0.00 0.00	\$0.00 \$0.00	\$150.00 \$75.00	0.00 0.00	\$0.0 \$0.0
4	OUT OF POCKET MISCELLANEOUS	87 3.00	0.00	30.00	\$15.00	0.00	30 00	₩35,00	0.00	0.00	47 5.00	0.00	
		٠,	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.0
5 6	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0,0
		•	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.0
	ENGINEERING	***		***	***		***	*****		44.7.64	\$85.00	0.00	\$0.0
8	GERRY HARTMAN (HARTMAN & ASSOCIATES) CHUCK BLISS (HARTMAN & ASSOCIATES)	\$85.00 \$45.00	0.38 12.26	\$31.96 \$551.70	\$85.00 \$45.00	0.00 0.00	\$0.00 \$0.00	\$85.00 \$45.00	0.21 4.39	\$17.61 \$197.61	\$65.00 \$45.00	8.70	\$391.
g	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	1.13	\$28.3
เข้	BARONE (HARTMANN & ASSOCIATES)	\$20.00	6.00	\$0.00	\$20.00	0.00	\$0.00	\$20,00	0.00	\$0.00	\$20.00	0.00	\$0.
1	SECRETARIAL SUPPORT (NARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.90	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.
2	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.07	\$1.08	\$15.00	0.00	\$0.00	\$15.00	0.06	\$0.93	\$15.00	0.38	\$5
3	OUT OF POCKET MISCELLANEOUS		12.71	\$0.26 \$585.00	,	500	\$0.00	,	4.66	\$9.05 \$225.00		10.21	\$24 \$450
4	ACCOUNTING		12.71	\$585.00		9.00	\$0.00		4.00	\$225.00		10.21	\$450
5	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.
16	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$42.00	0.00	\$0.00	\$36.00	0.00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0
7	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$69.00	0.00	\$0.00	\$66.00	0.00	\$0.00	\$68,00	0.00	\$0.00	\$68.00	0.00	\$0
8	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	\$0 \$0
Ŧ	· · · · · · · · · · · · · · · · · · ·	10% Discount	0 00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0 00	\$0.00	10% Discount	0.00	\$6.
9	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	8.00	\$0.00	\$85.00	0.00	\$0.
0	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$35:00	0.00	\$0.00	\$35.00	0.00	\$0.
!	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$50,00	0.00	\$0.00	\$50.00	0.00	\$0
2	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•		\$0.00	•	0.00	\$0.00		0.00	\$0. \$0
3	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90,00	0.00	\$0.00	\$90,00	0.00	\$0.
4	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$79.00	0.00	\$0.00	\$70.00	0.00	\$0
5	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.0C	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.00	•=	0.00	\$0 \$0
			0.00	\$0.00		. 0.00	\$0.00		V.00	\$0.00			
7	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	1.00	\$75.00	\$75.00	1.84	\$137.90	\$30.00	5.68	\$170
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	1.00	\$75.00	\$75.00	21.22	\$1,591.28	\$75.00	13.97	\$1,047 \$0.
9 30	STAFF (MILIAN SWAIN & ASSOCIATES) STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50 \$75.00	0 00	\$0.00 \$0.00	\$27 50	0.00	\$0.00	\$27.50 \$75.00	2. 3 6 17.77	\$65.01 \$1,332,90	\$27.50 \$75.00	0.00 54.07	\$4,054
SU St	OUT OF POCKET MISCELLANEOUS	9/5.00		\$0.00	\$75.00	0.00	\$0 00 B	3/5,00		\$38.41	≱ 1 a.00		\$66
			0.00	\$0.00		2.00	\$158.00		43.19	\$3,165.50		73.72	\$5,336
32		TOTAL	12.71	\$585 00	TOTAL	2 00	\$158.00	TOTAL	47.85	\$3,390.50	TOTAL	83 92	\$5,789

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 83 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	_		NOVEMBER 1981			DECEMBER 1991	
Line No:	VOLUSIA COUNTY (SSU) RATE CASE EXPENSE ACCOUNT 106.172	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
—	LEGAL						
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140,00	0.00	\$0.00
2	JOE CRESSE (MESSERWICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSERVICKERS)	\$75.00	0.00	\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS	•		\$0.00			
•		- '	0.00	\$0.00		0.00	\$0.00

5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		100	\$0.00
			0.00	\$0.00		0.00	₩2.00
_	ENGINEERING	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES) CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
8	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20,00	0.00	\$0.0
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.0
13	OUT OF POCKET MISCELLANEOUS			\$0.00			288
14			0.00	\$0.00		0.00	\$0.00
	ACCOUNTING				****		**
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00 0.00	\$0.0 \$0.0
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.0
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$68.00 \$25.00	0.00	\$0.0
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	423.00	0.00	*****	\$20.00	0.44	\$0.0
19	OUT OF POCKET MISCELLANEOUS	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.0
		ARC AA		\$0.00	\$85.00	0.00	\$0.0
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON- SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$85.00 \$35.00		\$0.00	\$35.00	0.00	\$0.0
20 21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.0
22	OUT OF POCKET MISCELLANEOUS	******		•	•		\$0.0
22	OUT OF FOORET MIGOLED VICEOVO		0.00	\$0.00		0.00	\$0.0
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.0
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.0
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.0
26	OUT OF POCKET MISCELLANEOUS	*					
	••••		0.00	\$0.00		0.00	\$0.0
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	8.56	\$642.00	\$75.00	0.79	\$59.2
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	26.96	\$2 021 70	\$75.00	4.13	\$309 7
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	3.02	\$83.02	\$27.50	0.13	\$3.5
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	32.39	\$2,429.25	\$75.00	2.14	\$160.9
31	OUT OF POCKET MISCELLANEOUS			90.23		7.19	\$593 5
			70.93	\$5,266.20		7,19	
32		TOTAL	70.93	\$5,266.20	TOTAL		\$593.5
							

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

Explanation. Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule, 8-10a Page 84 of 91 Preparer, Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1901	
Line No:	VOLUSIA COUNTY (DUI) RATE CASE EXPENSE ACCOUNT 196,178	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	T <i>o</i> tal Hours Billed	Total
_	LEGAL								,				40.44
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00	\$140.00		\$0,00	\$140.00		\$0.00	\$140.00		\$0.00
2	JOE CRESSE (MESSER/VICKERS)	\$175.00	0.00	0.00	\$175.00		\$0.00	\$175.00		\$0.00	\$150.00		\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	0.00	\$75.00		\$0.00	\$75.00		\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS		0.00	0.00			\$0.00		0.00	\$0.00		0.00	\$0.00
		•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$4 .00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140,00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS	\$140.00	0.00	0.00	4140.00		V 0.00	41.0.02					
٠	OUT OF T CORET MICOELECTICOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0 00
	ENGINE ERING.												***
. 7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$84.99	0 68	57.37	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	48.66	2189 79	\$45.00		\$0.00	\$45.00		\$0.00	\$45.00 \$25.00		\$0.00 \$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	1.56	38.97	\$25 00		\$0.00	\$25.00		\$0.00	\$20.00		\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.02	0.21	4.15	\$20.00		\$0.00	\$20.00		\$0.00 \$0.00	\$25.00		\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.03	0 14	3.46	\$25.00		\$0.00	\$25.00 \$15.00		\$0.00	\$15.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$14 99	0.78	11.68	\$15.00		\$0.00	\$15.00		\$0.00 \$0.00	\$15.00		\$0.00
13	OUT OF POCKET MISCELLANEOUS			79.58 \$2.385.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
14	ACCOUNTING		32.02	az,365.00		0.00	₩0.00		0.50			****	
15	ROBERT NIXON (CRONIN JACKSON NIXON & WILSON)	\$120.00	0.00	0.00	\$120.00		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
10	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$62.00	0.00	0.00	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
17	PAUL DECHARIO (CRONIN JACKSON, NIXON & WILSON)	\$65.00	6.00	0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00
19	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25,00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS	420.00	0.00	0.00	•		·		•				
	(07 St. 1 05 NE7 IIII 55 E E E		0.50	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85 00		\$0.00	\$85.00 \$35.00		\$0.00
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU	\$35.00	0.00	0.00	\$35.00		\$0.00	\$35.00		\$0.00			\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00	0.00	0.00	\$25 00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	0.00									\$0.00
			0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90.00		\$0.00	\$90.00		\$3.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	000	0.00	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
25 26	OUT OF POCKET MISCELLANEOUS	#23.00		0.00	#2.5 00		•	442.00		• • •			
20	OUT OF FOORE WINDSELLANCOUS		- 0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$69.11	28.96	2001 59	\$75.00	0.00	\$0.00	\$75.00	0.14	\$10.71	\$75.00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	277,11	20783.52	\$75.00	0.00	\$0.00	\$75.00	14.36	\$1,076.78	\$75.00	12.14	\$910.71
29	STAFF / CLERICAL MILIAN SWAIN & ASSOCIATES)	\$57.82	54.03	3124 05	\$50.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$70 31	120.50	8471.73	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0 00	539.60			\$0.00			\$1.63			\$1.10
			480 60	\$34,920,49		0 00	\$0.00		14 50	\$1,069.32		12.14	\$911.81
32		TOTAL	532.62	\$37,305,49	TOTAL	0.00	\$0.00	TOTAL	14.50	\$1,089.32	TOTAL	19 14	\$911.81
											TOTAL	12.14	9711.01

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total sincludes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourty rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 85 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_		MARCH 1991			APRIL 1991	<u>. </u>		MAY 1991			JUNE 1991	
Line No:	VOLUSIA COUNTY (DUI) RATE CASE EXPENSE ACCOUNT 188.178	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL						***	****	0.00	\$6.00	\$140.00		\$0.00
1 2 3	KEN HOFFMAN (MESSERVICKERS) JOE CRESSE (MESSERVICKERS) SECRETARIAL SUPPORT (MESSERVICKERS)	\$140.00 \$175.00 \$75.00	0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00	\$140.00 \$175.00 \$75.00	0.00	\$0.00 \$0.00 \$0.00	\$140.00 \$175.00 \$75.00	0.00 0.00 0.00	\$0.00 \$0.00 \$0.00	\$150.00 \$75.00		\$0.00 \$0.00
4	OUT OF POCKET MISCELLANEOUS	. •	0.00	\$0.00	•	0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.00
-	KEN GATLIN (GATLIN-WOODS)	\$125.00	0.00	\$0.00 \$0.00	\$125.00	0.00	\$0.00 0	\$140.00		\$0.00	\$140.00		\$0,00
6	OUT OF POCKET MISCELLANEOUS	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
7	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES) CHUCK BLISS (HARTMAN & ASSOCIATES)	\$85.00 \$46.63	0.00 0.00	\$0.00 \$0.00	\$85.00 \$46.63	0.00 0.00	\$0.00 \$0.00	\$85.00 \$45.00	0.00 0.00	\$0.00 \$0.00	\$85.00 \$45.00	0.41 30.62	\$35.24 \$1,386.91
9	ED COX (HARTMAN & ASSOCIATES) BARONE (HARTMANN & ASSOCIATES)	\$25 00 \$20.00	0.00	\$0.00 \$0.00	\$25.00 \$20.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$20.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$20.00	0.00 0.21	\$0.00 \$4.15
11 12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00 \$15.00	0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00 \$0.00	\$25.00 \$15.00	0.14 0.21	\$3.4 \$3.1
13 14	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00 \$0.00		0.00	\$0.00		31.79	\$52.13 \$1,485.0
15	ACCOUNTING ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120 00		\$0.00	\$120.00 \$62.00		\$0.00 \$0.00	\$120.00 \$62.00	0.00	\$0.00 \$0.00	\$120.00 \$42.00	0.00 0.00	\$0.0 \$0.0
16 17 18	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON) PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON) SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$62 00 \$65.00 \$25.00		\$0.00 \$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00	\$65.00 \$25.00		\$0.00 \$0.00 \$0.00	\$68.00 \$25.00	0.00 0.00	\$0.00 \$0.00 \$0.00
19	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.0
10	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00 \$50.00	0.00	\$0.00 \$0.00	\$85.00 \$50.00	0.00 8.00	\$0.00 \$0.00
20 21 22	SECRETARIAL (MANAGEMENT AND REGULATORY CONS CLERICAL (MANAGEMENT AND REGULATORY CONSULTA OUT OF POCKET MISCELLANEOUS	\$35.00 \$25.00		\$0.00 \$0.00	\$35.00 \$25.00		\$0.00 \$0.00	\$25.00	0.00 0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.00 \$0.00
"	OUT OF FOORET MISSELEPHIEOUS		000	\$0.00	'	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
23 24	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.) STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00 \$70.00		\$0.00 \$0.00	\$90.00 \$70.00		\$0.00 \$0.00	\$90.00 \$70.00	0.00 0.00	\$0.00 \$0.00	\$90.00 \$70.00		\$0.00 \$0.00
25 26	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25 00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00		\$0.00
20	OUT OF FOCKET MISCELLINEOUS	,	0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
27 28	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES) EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00 \$75.00	3.30 31.55	\$247.50 \$2,366.25	\$75.00 \$75.00	8 B0 35 20	\$660.00 \$2,640.00	\$40.00 \$75.00	4.86 58.80	\$195.00 \$4,409.63	\$75.00 \$75.00		\$0.00 \$0.00
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75 00 \$27 50	22.00 0.00	\$1,650.00 \$0.00	\$27.50 \$30.00	8.42 4.29	\$231.46 \$128.58	\$27.50 \$30.00	1.52 8.29	\$41.82 \$248.58	\$50.00 \$45.00		\$0.00 \$0.00
30 31	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	921 30		\$135.91 \$4,399.66	\$ 00.00	56.76	\$146.97 \$3,907.01	*****	73.48	\$27.86	Ų.J.	0.00	\$0.00
22		TOTAL	56.85	\$4,399.66	TOTAL	56.70	\$3,807.01	TOTAL	73.48	\$4,922.89	TOTAL	31.79	\$1,485.0
32		IOIAL	30.03	\$7,000.00	IOIAL		40,007.07	. 41/16			,		V., 130.0

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total lindudes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 86 of 91 Preparer: Chuck Lexis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(B)	(8)	(10)	(11)	(12)	(13)	(14)
		· · · · · · · · · · · · · · · · · · ·	JULY 1991			AUGUST 1991			SEPTEMBER 1991			OCTOBER 1991	
Line No:	VOLUSIA COUNTY (DUI) RATE CASE EXPENSE ACCOUNT 186.178	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL KEN HOFFWAN (MESSER/VICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00 \$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00 0	\$75.00	0.00	\$0.00 D	\$35.00	0.00	\$0.00 Q	\$75.00	0.00	0
7	O) of toolies made of		0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
5 6	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$140 00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140,00		\$0.00
0	OUT OF FOCKET MISCELLAREOUS		000	\$0.00		0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00
,	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.26	\$22,13	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
Á	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	8.49	\$382.01	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	9.35	\$420.87
å	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	1.56	\$38.97
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25 00	0.00	\$0.00	\$25 00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	2.00	\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.05	\$0.78	\$15.00	0 00	\$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0 52	\$7.79 \$27.37
13	OUT OF POCKET MISCELLANEOUS		8 80	\$405.00		0.00	\$0.00	•	0.00	\$0.00		11.43	\$495.00
14	ACCOUNTING		9 00	840 3.00		0.00	\$0.00		0.00	40.00		,	•
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$6.00	\$120.00	0.00	\$0.00	\$120.00	0.66	\$0.00
:6	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$42 00	0.00	\$0.00	\$36.00	0 00	\$0.00	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN JACKSON NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68 00	0.00	\$0.00	\$68.00	0.00	\$0.00 \$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25 00	0.00	\$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.00
19	OUT OF POCKET MISCELLANEOUS	400/ Di	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0 00	\$0.00
		10% Discount	Ų.UU	30.09	10% Discount	0.00	\$0.00	10% Discount	0.00	₩0.00	ton blacount	0.00	•
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0 00	\$0.00	\$85.00	0.00	\$0.00	\$65.00	0,00	\$0.06
26	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50 00	0.60	\$0.00	\$50.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$35.00	0.00	\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25 00	0 00	\$0.00 \$0.00	\$25 00	0.00	\$0.00 \$0.00	\$50.00	0.00	\$0.00 \$0.00	\$50.00	0.00	\$0.00 \$0.00
22	OUT OF POCKET MISCELLANEOUS	•	0 00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	\$0.00	\$90.00	0 00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70,00	0.00	\$0.00
25 26	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25 G	0.00	\$0.00 \$0.00	\$25 00	0.00	\$0.00 0	\$25.00	0.00	00.00 02	\$25.00	0.00	\$0.00 \$0.00
60	OUT OF FOORET MISCELERIEOUS	•	0 00	\$0.00		0.00	\$0.00	•	0.00	\$0.00		0,00	\$0.00
27	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	1.00	\$75.00	\$75.00	1.07	\$79.89	\$75.00	3.71	\$278.62
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75 00	30.00	\$2,250 00	\$75 00	29.75	\$2,231.25	\$75.00	16.27	\$1,220.35
29	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	0 00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	2.25	\$61.88	\$30.00	6.61	\$198.38
30	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75 00	0 00	\$0.00	\$75 00	7.75	\$581.25	\$75.00	3.35	\$251. 6 0	\$75.00	59.25	\$4,443.97 \$75.65
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		38.75	\$0.00 \$2,906.25		36.42	\$25.42 \$2.650.04		85.85	\$6,216.97
32		TOTAL	8 80	\$405.00	TOTAL	38 75	\$2,906.25	TOTAL	36.42	\$2,650.04	TOTAL	97.28	\$6,711.97
								1		-			-

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total linctudes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours bitled, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 87 of 91 Preparer: Chuck Lewis

	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			NOVEMBER 1991			DECEMBER 1991	
ne):	VOLUSIA COUNTY (DUI) RATE CASE EXPENSE ACCOUNT 186.178	Hourly Rate	Total Hours Billed	Total	Hourly Plate	Totai Hours Billed	Total
_	LEGAL						
1	KEN HOFFMAN (MESSERVICKERS)	\$140.00	0.00	\$0.00	\$140.00	0.00	\$0.00
2	JOE CRESSE (MESSERVICKERS)	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00
3	SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$75.00	0.00	\$0.00 \$0.00	\$75.00		\$0.00 0
			0.00	\$0.00	•	0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00	•	0.00	\$0.00
	ENGINEERING		V	*****			
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
ė	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
ğ	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25 00	0.00	\$0.00
Ď	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00
1	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$8.00	\$25.00	0.00	\$0.00
•	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00
,	OUT OF POCKET MISCELLANEOUS			\$0.00			
ļ		'-	0.00	\$0.00		0.00	\$0.00
	ACCOUNTING						
5	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
6	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62,00	0.00	\$0.00
7	PAUL DECHARIO (CRONIN, JACKSON, NIKON & WILSON)	\$68.00	0.00	\$0.00	\$68.00 \$25.00	0.00 0.00	\$0.00 \$0.00
3	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00 0	\$25.00	0.00	\$0.00
}	OUT OF POCKET MISCELLANEOUS	10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
		IVA DIVOGR	4.55	,			•
,	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00		\$0.00	\$85.00	0.00	\$0.00
j	SECRETARIAL MANAGEMENT AND REGULATORY CONSU	\$35.00		\$0.00	\$35.00	0.00	\$0.00
1	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
2	OUT OF POCKET MISCELLANEOUS						\$0.00
			0.00	\$0.00		0.00	\$0.00
3	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90,00		\$0.00
1	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
5	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00		\$0.00	\$25.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS						
			0.00	\$0.00		0.00	\$0.00
7	DEBBIE SWAIN / STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	2.52	\$189.00	\$75.00	3.54	\$265.8
B	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	9.50	\$712.50	\$75.00	51.69	\$3,876.7
9	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$27.50	1.08	\$29.80	\$27.50	0.00	\$0.00
Ю	STAFF / CLERICAL (MILIAN SWAIN & ASSOCIATES)	\$75 00	31.87	\$2,390.25	\$75.00	5.70	\$427.5
	OUT OF POCKET MISCELLANEOUS			\$60.51			\$65.45
1			44.97	\$3,362.06		60.94	\$4,635.5
11							
2		TOTAL	44 97	\$3,382.06	TOTAL		\$4,635.50

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 88 of 91 Preparer: Chuck Lewis

(1)	. (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	·		TOTAL 1991			DECEMBER 1990			JANUARY 1991			FEBRUARY 1991	
L ine No:	WASHINGTON COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 188 177	Average Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL												
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00	0.00	0.00 0.00	\$140.00 \$175.00		\$0.00 \$0.00	\$140.00 \$175.00		\$0.00 \$0.00	\$140.00 \$150.00		\$0.00 \$0.00
3	JOE CRESSE (MESSER/VICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS)	\$175.00 \$75.00	0.00 0.00	0.00	\$75.00		\$0.00	\$75.00		\$0.00	\$75.00		\$0.00
4	OUT OF POCKET MISCELLANEOUS	\$15.50	0.00	0.00	\$ 70.00			0,000		•	7,010		-
		<i>:</i> -	000	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
5	KEN GATLIN (GATLIN/WOODS)	\$140.00	0.00	0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	0.00						FO 00		0.00	\$0.00
	ENGINEERING		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$65.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85.00		\$0.00
8	CHUCK BLISS (HARITMAN & ASSOCIATES)	\$45.00	8 00	0.00	\$45.00		\$0.00	\$45.00		\$0.00	\$45.00		\$0.00
9	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00 \$0.00	\$25.00 \$20.00		\$0.00 \$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00 0.00	0.00 0.00	\$20.00 \$25.00		\$0.00 \$0.00	\$20.00 \$25.00		\$0.00	\$25.00		\$0.00 \$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25 00 \$15 00	0.00	0.00	\$25.00 \$15.00		\$0.00	\$25.00 \$15.00		\$0.00	\$15.00		\$0.00
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00	000	0.00	\$15.00		\$0.00	#10 tu		\$0.00	910.00		\$0.00
14	COT OF FOORET MICOELEMIEOUS	•	3 60	\$0.00°	•	0.00	\$0.50		0.00	\$0.00		0.00	\$0.00
_	ACCOUNTING	****			****		\$0.00	\$120.00		\$0.00	\$120.00		\$0.00
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00 \$62.00	0.00 0.00	0.00 0.00	\$120.00 \$62.00		\$0.00	\$62.00		\$0.00	\$62.00		\$0.00
16 17	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON) PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$65.00	0.00	0.00	\$65.90		\$0.00	\$65,00		\$0.00	\$65.00		\$0.00
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	0.00	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00
19	OUT OF POCKET MISCELLANEOUS	120 11	0.00	0.00	•••							<u> </u>	
		•	0.00	\$0.00		0.00	\$0.60	,	0.00	\$0.00		0.00	\$0.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00	0.00	0.00	\$85.00		\$0.00	\$85.00		\$0.00	\$85,00		\$0.00
20	SECRETARIAL MANAGEMENT AND REGULATORY CONSU	\$35 00	0.00	0.00	\$35.00		\$0.00	\$35.00		\$0.00	\$35.00		\$0.00
21	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25 00	0.00	0.00	\$25 00		\$0.00	\$25.00		\$0.00	\$25 00		\$0.00
22	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00	•	0 00	\$0.00		0.00	\$0.00
				*****		0.00	**			*****			
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00	0.00	0.00	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70 00	0 00	0.00	\$70.00		\$0.00 \$0.00	\$70.00 \$25.00		\$0.00 \$0.00	\$70.00 \$25.00		\$0.00 \$0.00
25 26	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25.00	0.00	0.00 0.00	\$25 00		\$0.00	\$25.W		\$0.00	\$25.00		40.00
20	OUT OF POCKET MISCELLANEOUS	•	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00
27	DEBBIE SWAIN MAILIAN SWAIN & ASSOCIATES)	\$75.00	3 33	249.75	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75,00	0.00	\$0.00
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	8.64	648.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$50 00	0.00	0.00	\$50 00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75 00	5 40	405.00	\$45.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0 00	\$0.00
31	OUT OF POCKET MISCELLANEOUS		0 00	57.89			\$0.00		0.00	\$0.00		0.00	\$0.00 \$0.00
			17 37	\$1,360.64		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00
32		TOTAL	17 37	\$1,360 64	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00			
											TOTAL	0.00	\$0.00

Company: All Fied FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FP8C

Schedule: B-10a Page 89 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_		MARCH 1991			APRIL 1991			MAY 1991			JUNE 1991	
ine lo:	WASHINGTON COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 186.177	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
_	LEGAL			*							\$140.00		\$(
	KEN HOFFMAN (MESSERA/ICKERS)	\$140.00	0.00	\$0.00 \$0.00	\$140.00 \$175.00	0.00	\$8.00 \$6.00	\$140.00 \$175.00	0.00 0.00	\$0,00 \$0,00	\$140.00		•
,	JOE CRESSE (MESSER/VICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS) OUT OF POCKET MISCELLANEOUS	\$175.00 \$75.00	0 00	\$0.00 \$0.00 \$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		•
'	OUT OF FOCKET MISCELLAREOUS		0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	
	KEN GATLIN (GATLINWOODS)	\$125.00	0 00	\$0.00	\$125.00	0.00	\$0.00	\$140.00		\$0.00	\$140.00		•
	OUT OF POCKET MISCELLANEOUS		000	\$0.00 \$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	:
	ENGINEERING GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	
	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$46.63	0.00	\$0.00	\$46.63	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	9.00	
	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	
	BARONE (HARTMANN & ASSOCIATÉS)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00	\$20.00	0.00	
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	
	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00	\$0.00 \$0.00	\$15.00	0.00	
	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00 \$0.00	•	0.00	\$0.00	,	0.00	\$0.00		0,00	
	ACCOUNTING ROBERT NIXON (CROMM, JACKSON, NIXON & WILSON)	\$120.00		\$0.00	\$120,00		\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	
	RON JURGUTIS (CRONIN JACKSON, NIXON & WILSON)	\$62.00		\$0.00	\$62.00		\$0.00	\$62.00	4.00	\$0.00	\$42.00	0.00	
	PAUL DECHARIO (CRONN,JACKSON,NIXON & WILSON)	\$65.00		\$0.00	\$65.00		\$0.00	\$65.00		\$0.00	\$68.00	0.00	
	SECRETARIAL (CRONIN, JÁCKSON, NÍXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00		\$0.00 \$0.00	\$25.00	0.00	
		•	0.00	\$0.00	•	0.00	\$0.00	10% Discount	0.00	\$0.00	10% Discount	0.00	
	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00		\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	
	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$35.00		\$0.00	\$35.00		\$0.00	\$50.00	0.00	\$0.00	\$50,00	0.00	
	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	
		•	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	
	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90.00		\$0.00	\$90.00		\$0.00	\$90.00	0.00	\$0.00	\$90.00		
	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00	\$70.00	0.00	\$0.00	\$70.00		
	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.) OUT OF POCKET MISCELLANEOUS	\$25.00		\$0.00	\$25.00		\$0.00	\$25.00	0.00	\$0.00 \$0.00	\$25.00		
	OUT OF TOOKET MINORED MEGAA	-	0.00	\$0.00	•	0.00	\$0.00	•	0.00	\$0.00		0.00	
	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00		
	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0 00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00 \$50.00		
	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$27.50	0.00	\$0.00	\$27.50 \$30.00	0.00 0.00	\$0.00 \$0.00	\$45.00		
	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$27.50	0.00	\$0.00 \$0.00	\$30.00	0.00	\$0.00 \$0.00	\$30.00		\$0.00	#13.00		
			0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.00		0.00	
		TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10a Page 90 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	_		JULY 1991			AUGUST 1991			SEPTEMBER 1991		<u></u>	OCTOBER 1991	
Line No:	WASHINGTON COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 188.177	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total	Hourty Rate	Total Hours Billed	Total
_	LEGAL	4440.00		\$0.00	\$140.00	0.00	\$0.00	\$140.00	6.00	\$0.00	\$140.00	0.00	\$0.0
1	KEN HOFFMAN (MESSERVICKERS) JOE CRESSE (MESSERVICKERS)	\$140.00 \$150.00	0.00 0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.00	\$150.00	0.00	\$0.0
3	SECRETARIAL SUPPORT (MESSER/MCKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$35.00	0.00	\$0.00	\$75.00	0.00	\$0.0
4	OUT OF POCKET MISCELLANEOUS			0	,		\$0.00		5,00	0		0.00	\$0,0
		•	0.00	\$0.00		0.00	\$0.00		Ų.U0	\$0.00		0.00	\$0,0
	KEN GATLIN (GATLIN/WOODS) OUT OF POCKET MISCELLANEOUS	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.00	\$140.00		\$0.0
•	OU, OI TOOKE NEODELD WILL DO		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.0
_	ENGINEERING	\$85.00	0.00	\$0,00	\$85,00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.0
-	GERRY HARTMAN (HARTMAN & ASSOCIATES) CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.0
à	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.0
1Ó	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0 00	\$0.00	\$20.00	0.00	\$0.00 \$0.00	\$20.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$20.00 \$25.00	0.00	\$0. \$0.
!1	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00	\$15.00	0.00	\$0.00	\$15.00	0.00 0.00	\$0.
12	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15,00	0.00	\$0.00	#15.00	0.00	\$0.00	410.00	•	\$0.00	415.00		\$0
14	OU DI FOULT IMPOLLEMENT		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.
	ACCOUNTING	44.00.00	0.00	\$0.06	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.
15 16	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON) RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$120.00 \$42.00	0.00	\$0.00	\$36.00	0.00	\$0.00	\$82.00	0.00	\$0.00	\$62.00	0.00	\$0.
17	PAUL DECHARIO (CRONINJACKSON, NIXON & WILSON)	\$68.00	0.00	\$8.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.00	\$68.00	0.00	\$0.
18	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	9.00	\$0
19	OUT OF POCKET MISCELLANEOUS	10% Discount	0.00	\$0.00 \$0.00	10% Discount	0.00	\$0.00	10% Discount	-0.00	\$0.00	10% Discount	0.00	\$0. \$0.
		10% Discount	0.00	30.00	TO M DISCOURT	4.00	-	•		•			
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CO	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00	\$65.00	0.00	\$0.00	\$85.00	0.00	\$0.
20	SECRETARIAL (MANAGEMENT AND REGULATORY CONS	\$50.00	0.00	\$0.00	\$50.00 \$25.00	0.00 0.00	\$0.00 \$0.00	\$35.00 \$50.00	0,00 0,00	\$0.00 \$0.00	\$35,00 \$50,00	0.00 0.00	\$0. \$0.
21 22	CLERICAL (MANAGEMENT AND REGULATORY CONSULTA- OUT OF POCKET MISCELLANEOUS	\$25.00	0.00	\$0.00 \$0.00	\$25.00	0.00	\$0.00	\$50.00	0.00	\$0.00	\$50.00	0.00	\$0.
	Of Grider and CEDITED		0,00	\$0.00		0.00	\$0.00	,	0.00	\$0.00		0.00	\$0.
	AND THE PROPERTY OF THE PARTY PROPERTY OF A SECRETARIES O	\$90,00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$90.00	0.00	\$0.00	\$40,00	0.00	\$0.
23 24	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.) STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.00	\$70.00	0.00	\$0.
25	CLERICAL ISHEAHEN, ROWLSON & MESSINA P.A.)	\$25.00	0.00	\$0.00	\$25 00	0.00	\$0.00	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00		0.00	\$0.00		000	\$0. \$0
			0.00	\$0.00		0.00	₩.00		Ų.UC	\$4.00		0.00	₩.
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.
26	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	0.00 0.00	\$0.00 \$0.00	\$75.00 \$30.00	0.00 0.00	\$0.00 \$0.00	\$75.00 \$27.50	0.00 0.00	\$0. \$0.
59	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50 \$75.00	0.00 0.00	\$0.00 \$0.00	\$27.50 \$75.00	0.00	\$0.00	\$30.00 \$75.00	0.00	\$0.00 \$0.00	\$27.50 \$75.00	0.00	\$0. \$0.
30 31	STAFF (MILIAN SWAIN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.00		\$0.00	41300		0	\$ 10.00		\$0.00	\$, 0.00		\$0.
			0 00	\$0.00		0.00	\$0.00		0.00	\$0.00		0.00	\$0.
32		TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.00	TOTAL	0.00	\$0.
3/													

Company: All Filed FPSC Systems

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourty rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind the determination.

FPSC

Schedule: B-10s Page 91 of 91 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			NOVEMBER 1991			DECEMBER 1991	
Line No:	WASHINGTON COUNTY (UFU) RATE CASE EXPENSE ACCOUNT 100.177	Hourly Rate	Total Hours Billed	Total	Hourly Rate	Total Hours Billed	Total
	-						
	LEGAL			44.44	4440.00		\$0.00
1	KEN HOFFMAN (MESSER/VICKERS)	\$140.00 \$150.00	0.00 0.00	\$0.00 \$0.00	\$140.00 \$150.00	0.00 0.00	\$0.00
2	JOE CRESSE (MESSER/VICKERS) SECRETARIAL SUPPORT (MESSER/VICKERS)	\$75.00	0.00	\$0.00	\$75.00	0.00	\$0.00
å	OUT OF POCKET MISCELLANEOUS	#75.00	0.00	\$0.00	\$13.00		\$0.00
•	do i o, i doile, middle pine do	. •	0.00	\$0.00	•	0.00	\$0,00
5	KEN GATLIN/WOODS)	\$140.00		\$0.00	\$140.00		\$0.00
6	OUT OF POCKET MISCELLANEOUS		0.00	30.00	•	0.00	\$0.00
	ENGINEERING			V5.55			*
7	GERRY HARTMAN (HARTMAN & ASSOCIATES)	\$85.00	0.00	\$0.00	\$85.00	0.00	\$0.00
8	CHUCK BLISS (HARTMAN & ASSOCIATES)	\$45.00	0.00	\$0.00	\$45.00	0.00	\$0.00
8	ED COX (HARTMAN & ASSOCIATES)	\$25.00	0.00	\$0.00	\$25.00	0.00	\$0.00
10	BARONE (HARTMANN & ASSOCIATES)	\$20.00	0.00	\$0.00	\$20.00	0.00	\$0.00 \$0.00
11	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES)	\$25.00 \$15.00	0.00 0.00	\$0.00 \$0.00	\$25.00 \$15.00	0.00 0.00	\$0.00
12 13	SECRETARIAL SUPPORT (HARTMAN & ASSOCIATES) OUT OF POCKET MISCELLANEOUS	\$15.0U	0.00	\$0.00	\$15.00	0.00	# U.U.
14	OUT OF POCKET MISCELLANEOUS	•	0.00	\$0.00	•	0.00	\$0.00
•	ACCOUNTING						
15	ROBERT NIXON (CRONIN, JACKSON, NIXON & WILSON)	\$120.00	0.00	\$0.00	\$120.00	0.00	\$0.00
16	RON JURGUTIS (CRONIN, JACKSON, NIXON & WILSON)	\$62.00	0.00	\$0.00	\$62.00	0.00	\$0.00
17	PAUL DECHARIO (CRONIN, JACKSON, NIXON & WILSON)	\$68.00	0.00	\$0.00	\$68.00	0.00 0.00	\$0.00 \$0.00
18 19	SECRETARIAL (CRONIN, JACKSON, NIXON & WILSON) OUT OF POCKET MISCELLANEOUS	\$25.00	0.00	\$0.00 0	\$25.00	0.00	\$0.00
18		10% Discount	0.00	\$0.00	10% Discount	0.00	\$0.00
							40.00
19	FRANK SEIDMAN (MANAGEMENT AND REGULATORY CON	\$85.00 \$35.00		\$0.00 \$0.00	\$85.00 \$35.00	0.00 0.00	\$0.00 \$0.00
20 21	SECRETARIAL (MANAGEMENT AND REGULATORY CONSU- CLERICAL (MANAGEMENT AND REGULATORY CONSULTA	\$25.00		\$0.00	\$25.00	0.00	\$0.00
22	OUT OF POCKET MISCELLANEOUS	#2 5.00		40.00	\$20.00	0.00	\$0.00
	00 01 1 001Q1 MADDELD 01.2000	•	0.00	\$0.00	•	0.00	\$0.00
23	JOHN SHEAHEN (SHEAHEN, ROWLSON & MESSINA P.A.)	\$90,00		\$0.00	\$90.00		\$0.00
24	STAFF (SHEAHEN, ROWLSON & MESSINA P.A.)	\$70.00		\$0.00	\$70.00		\$0.00
25	CLERICAL (SHEAHEN, ROWLSON & MESSINA P.A.)	\$25,00		\$0.00	\$25.00		\$0.00
26	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		0.00	\$0.00
			0.00	40.00		V	••••
27	DEBBIE SWAIN (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	3.33	\$249.75
28	EILEEN BABKA (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	8.64	\$648.00
29	STAFF (MILIAN SWAIN & ASSOCIATES)	\$27.50	0.00	\$0.00	\$27.50	0.00	\$0.00
30	STAFF (MILIAN SWAIN & ASSOCIATES)	\$75.00	0.00	\$0.00	\$75.00	5.40	\$405.00
31	OUT OF POCKET MISCELLANEOUS		0.00	\$0.00		17.37	\$57.89 \$1,360.6
		TOTAL	0.00	\$0.00	TOTAL	,	\$1,360.6
32							