

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.

APPENDIX S

PSC Docket No. 920199-WS

DOCKET NO. 920199-WS

ADDITIONAL INFORMATION

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BOOK 1 OF 4**

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ADDITIONAL INFORMATION

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Overall Financial Summary

Historical Test Year Ended 12/31/91

Overall Water and Sewer Financial Summary

- Proposed -

1991 (Interim / Final)

OVERALL WATER AND SEWER FINANCIAL SUMMARY - PROPOSED
Total Filed FPSC Jurisdiction (1991 Interim / Final)

Company: SSU - All Filed FPSC Systems

FPSC

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

Explanation: Provide a FPSC jurisdictional overall financial summary schedule of water and sewer for all FPSC systems filed in this docket for the test year.

Schedule: FPSC Jurisdictional Summary
 (Overall Financial) (Revised)
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 Preparer: Chuck Lewis

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1991 PROPOSED REVENUE REQUIREMENTS								
Line No.	REVENUE REQUIREMENT COMPONENTS	INTERIM RATES			FINAL RATES			
		Water	Sewer	Total	Water	Sewer	Total	
1	PRESENT INCOME:							
2	OPERATING REVENUES:							
3	Sales of Water / Sewer	\$12,611,473	\$7,270,877	\$19,882,350	\$12,611,473	\$7,270,877	\$19,882,350	
4	Other Revenues	213,929	2,370	216,299	322,950	70	323,020	
5	TOTAL	12,825,402	7,273,247	20,098,649	12,934,423	7,270,947	20,205,370	
6	OPERATING EXPENSES:	10,927,315	6,508,682	17,435,997	11,883,466	6,872,089	18,755,555	
7	NET OPERATING INCOME:	\$1,898,087	\$764,565	\$2,662,652	\$1,050,957	\$398,858	\$1,449,815	
8	RATE BASE	\$34,055,658	\$22,830,523	\$56,886,181	\$34,238,883	\$22,899,377	\$57,138,260	
9	RATE OF RETURN	5.57%	3.35%	4.68%	3.07%	1.74%	2.54%	
10	RETURN ON EQUITY	-1.21%	-6.42%	-3.30%	-7.07%	-10.18%	-8.32%	
11	PROPOSED INCREASE:							
12	OPERATING REVENUES:							
13	Sales of Water / Sewer	\$3,981,192	\$2,997,359	\$6,978,551	\$5,064,353	\$3,601,165	\$8,665,518	
14	Percent Increase	31.57%	41.22%	35.10%	40.16%	49.53%	43.58%	
15	OPERATING EXPENSES:	1,609,861	1,212,032	2,821,892	2,047,855	1,456,190	3,504,045	
16	NET OPERATING INCOME:	\$2,371,331	\$1,785,327	\$4,156,659	\$3,016,498	\$2,144,975	\$5,161,473	
17	PROPOSED INCOME:							
18	OPERATING REVENUES:							
19	Sales of Water / Sewer	\$16,592,665	\$10,268,236	\$26,860,901	\$17,675,826	\$10,872,042	\$28,547,868	
20	Other Revenues	213,929	2,370	216,299	322,950	70	323,020	
21	TOTAL	16,806,594	10,270,606	27,077,200	17,998,776	10,872,112	28,870,888	
22	OPERATING EXPENSES:	12,537,176	7,720,713	20,257,889	13,931,321	8,328,280	22,259,601	
23	NET OPERATING INCOME:	\$4,269,418	\$2,549,892	\$6,819,310	\$4,067,455	\$2,543,832	\$6,611,287	
24	RATE BASE	\$34,055,658	\$22,830,523	\$56,886,181	\$34,238,883	\$22,899,377	\$57,138,260	
25	RATE OF RETURN	12.54%	11.17%	11.99%	11.88%	11.11%	11.57%	
26	RETURN ON EQUITY	15.09%	11.89%	13.81%	13.56%	11.75%	12.83%	

SUMMARY OF TOTAL WATER AND SEWER FILED FPSC JURISDICTIONAL RATE BASE - PROPOSED

Total Filed FPSC Jurisdiction (1991 Interim / Final)

Company: SSU - All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Explanation: Provide a FPSC jurisdictional summary schedule of water and sewer rate base components for all FPSC systems filed in this docket for the test year.

FPSC

Schedule: FPSC Jurisdictional Summary
 (Rate Base) (Revised)
 Page 1 of 1
 Preparer: Chuck Lewis

(1) (2) (3) (4) (5) (6) (7)

1991 AVERAGE ADJUSTED RATE BASE

Line No.	RATE BASE COMPONENTS	INTERIM RATES			FINAL RATES		
		Water	Sewer	Total	Water	Sewer	Total
1	Utility Plant in Service	\$83,027,308	\$63,922,195	\$146,949,503	\$83,027,308	\$63,922,195	\$146,949,503
2	Utility Land & Land Rights	1,464,926	3,517,743	4,982,669	1,464,926	3,517,743	4,982,669
3	Non-Used & Useful	(12,258,001)	(10,985,836)	(23,243,837)	(12,258,001)	(10,985,836)	(23,243,837)
4	Construction Work in Progress	0	233,959	233,959	0	229,485	229,485
5	Accumulated Depreciation	(17,128,416)	(15,100,070)	(32,228,485)	(17,128,416)	(15,100,070)	(32,228,485)
6	CIAC	(29,126,057)	(24,413,234)	(53,539,291)	(29,126,057)	(24,413,234)	(53,539,291)
7	Accumulated Amortization of CIAC	4,328,906	4,429,745	8,758,651	4,328,906	4,429,745	8,758,651
8	Acquisitions Adjustments	(62,220)	(515,850)	(578,070)	(62,220)	(515,850)	(578,070)
9	Accum. Amort. of Acquisitions Adjustments	22,558	161,208	183,766	22,558	161,208	183,766
10	Advances for Construction	(478,807)	(354,358)	(833,165)	(478,807)	(354,358)	(833,165)
11	Deferred Taxes	3,290,688	1,340,662	4,631,350	3,290,688	1,340,662	4,631,350
12	Working Capital Allowance	974,772	594,359	1,569,131	1,157,997	667,688	1,825,685
13	TOTAL 1991 AVERAGE ADJUSTED RATE BASE	\$34,055,658	\$22,830,523	\$56,886,181	\$34,238,883	\$22,899,377	\$57,138,260

0009

Revised 6/17/92

SUMMARY OF TOTAL FILED FPSC JURISDICTIONAL PRESENT AND PROPOSED INCOME - 1991 (FINAL RATES)

Company: SSU - All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Explanation: Provide a FPSC jurisdictional summary schedule of water and sewer present required income components for all FPSC systems filed in this docket for the test year.

FPSC

Schedule: FPSC Jurisdictional Summary
 (Income) (Revised)
 Page 1 of 2
 Preparer: Chuck Lewis

Line No.	OPERATING INCOME COMPONENTS	PRESENT INCOME			PROPOSED INCREASE			PROPOSED INCOME		
		Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	OPERATING REVENUES:									
2	Sales of Water / Sewer	\$12,611,473	\$7,270,877	\$19,882,350	\$5,064,353	\$3,601,165	\$8,665,518	\$17,675,826	\$10,872,042	\$28,547,868
3	Other Revenues	322,950	70	323,020	0	0	0	322,950	70	323,020
4	TOTAL OPERATING REVENUES	12,934,423	7,270,947	20,205,370	5,064,353	3,601,165	8,665,518	17,998,776	10,872,112	28,870,888
5	OPERATING EXPENSES:									
6	Operation & Maintenance	9,263,975	5,341,501	14,605,476	0	0	0	9,263,975	5,341,501	14,605,476
7	Depreciation, net of CIAC Amort.	1,727,546	1,235,716	2,963,262	0	0	0	1,727,546	1,235,716	2,963,262
8	Amortization	(621)	(11,826)	(12,447)	0	0	0	(621)	(11,826)	(12,447)
9	Taxes Other Than Income	1,726,076	1,106,985	2,833,061	227,896	162,052	389,948	1,953,972	1,269,038	3,223,010
10	Provision For Income Taxes	(833,510)	(800,287)	(1,633,797)	1,819,959	1,294,138	3,114,097	986,448	493,851	1,480,300
11	TOTAL OPERATING EXPENSES	11,883,466	6,872,089	18,755,555	2,047,855	1,456,190	3,504,045	13,931,321	8,328,280	22,259,601
12	NET OPERATING INCOME:	\$1,050,957	\$398,858	\$1,449,815	\$3,016,498	\$2,144,975	\$5,161,473	\$4,067,455	\$2,543,832	\$6,611,287
13	RATE BASE	\$34,238,883	\$22,899,377	\$57,138,260				\$34,238,883	\$22,899,377	\$57,138,260
14	RATE OF RETURN	3.07%	1.74%	2.54%				11.88%	11.11%	11.57%
15	RETURN ON EQUITY	-7.07%	-10.18%	-8.32%				13.56%	11.75%	12.83%

0010

Revised 6/17/92

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W), B-2 (S) Summary (Revised)
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WATER AND SEWER SYSTEMS (FPSC)				Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Amelia Island	Nassau	W & S	968,601	1,994,038	2,962,639	170,649	130,245	300,895	17.62%	6.53%	10.16%	26.99%	1.03%	9.52%
2	Apache Shores	Citrus	W & S	42,007	54,869	96,876	2,761	(2,747)	15	6.57%	-5.01%	0.02%	1.13%	-25.98%	-14.22%
3	Apple Valley	Seminole	W & S	320,955	67,640	388,596	43,480	16,585	60,065	13.55%	24.52%	15.46%	17.46%	43.15%	21.93%
4	Bay Lake Estates	Osceola	W	49,915		49,915	(5,293)		(5,293)	-10.60%		-10.60%	-39.09%		-39.09%
5	Beacon Hills	Duval	W & S	913,580	845,548	1,759,128	18,102	(68,936)	(50,835)	1.98%	-8.15%	-2.89%	-9.62%	-33.35%	-21.02%
6	Beecher's Point	Putnam	W & S	88,969	17,916	106,885	2,331	(6,668)	(4,337)	2.62%	-37.22%	-4.06%	-8.12%	-101.40%	-23.76%
7	Burnt Store	Charl / Lee	W & S	737,402	424,998	1,162,400	53,765	26,442	80,207	7.29%	6.22%	6.90%	2.81%	0.31%	1.90%
8	Carlton Village	Lake	W	37,399		37,399	2,030		2,030	5.43%		5.43%	-1.55%		-1.55%
9	Chuluota	Seminole	W & S	487,709	1,065,579	1,553,288	(13,214)	(5,715)	(18,929)	-2.71%	-0.54%	-1.22%	-20.60%	-15.51%	-17.11%
10	Citrus Park	Marion	W & S	63,572	643,811	707,383	1,496	38,780	40,277	2.35%	6.02%	5.69%	-8.75%	-0.16%	-0.93%
11	Citrus Springs Util	Citrus	W & S	1,116,560	181,818	1,298,378	(14,036)	10,337	(3,698)	-1.26%	5.69%	-0.28%	-17.20%	-0.95%	-14.93%
12	Crystal River Highl.	Citrus	W	31,353		31,353	(6,861)		(6,861)	-21.88%		-21.88%	-65.50%		-65.50%
13	Daetwyler Shores	Orange	W	59,872		59,872	(2,899)		(2,899)	-4.84%		-4.84%	-25.60%		-25.60%
14	Deltona Utilities	Volusia	W & S	8,229,311	6,106,939	14,336,250	300,466	(85,993)	214,473	3.65%	-1.41%	1.50%	-5.71%	-17.56%	-10.76%
15	Dol Ray Manor	Seminole	W	53,571		53,571	(238)		(238)	-0.44%		-0.44%	-15.30%		-15.30%
16	Druid Hills	Seminole	W	213,494		213,494	10,468		10,468	4.90%		4.90%	-2.78%		-2.78%
17	East Lk Hartis Est	Lake	W	36,911		36,911	(1,541)		(1,541)	-4.17%		-4.17%	-24.03%		-24.03%
18	Fern Park	Seminole	W	70,918		70,918	(95)		(95)	-0.13%		-0.13%	-14.57%		-14.57%
19	Fern Terrace	Lake	W	28,330		28,330	4,906		4,906	17.32%		17.32%	26.29%		26.29%
20	Fisherman's Haven	Martin	W & S	15,504	52,249	67,752	(1,002)	(3,132)	(4,134)	-6.46%	-5.99%	-6.10%	-29.40%	-28.29%	-28.55%
21	Florida Cent. Comm. Pk.	Seminole	S		2,056	2,056		(22,790)	(22,790)				-1108.45%	-1108.45%	-2609.55%
22	Fountains	Osceola	W	280,867		280,867	1,281		1,281	0.46%		0.46%	-13.19%		-13.19%
23	Fox Run	Martin	W & S	185,135	57,583	242,818	(12,006)	(12,322)	(24,329)	-6.49%	-21.36%	-10.02%	-29.44%	-64.28%	-37.72%
24	Friendly Center	Lake	W	8,480		8,480	(1,491)		(1,491)	-17.58%		-17.58%	-55.42%		-55.42%
25	Golden Terrace	Citrus	W	29,628		29,628	1,201		1,201	4.05%		4.05%	-4.76%		-4.76%
26	Gospel Island Est	Citrus	W	2,073		2,073	(5,563)		(5,563)	-268.37%		-268.37%	-642.62%		-642.62%
27	Grand Terrace	Lake	W	90,192		90,192	3,623		3,623	4.02%		4.02%	-4.85%		-4.85%
28	Harmony Homes	Seminole	W	44,459		44,459	(1,186)		(1,186)	-2.67%		-2.67%	-20.51%		-20.51%
29	Hermits Cove	Putnam	W	154,342		154,342	1,485		1,485	0.96%		0.96%	-12.01%		-12.01%
30	Hobby Hills	Lake	W	31,096		31,096	(1,130)		(1,130)	-3.63%		-3.63%	-22.77%		-22.77%

(Continued...)

0011

Revised 6/17/92

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary (Revised)
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				(1) Water	(2) Sewer	(3) Total	(4) Water	(5) Sewer	(6) Total	(7) Water	(8) Sewer	(9) Total	(10) Water	(11) Sewer	(12) Total
1	Holiday Haven	Lake	W & S	20,956	26,198	47,154	(1,936)	(11,874)	(13,810)	-9.24%	-45.32%	-29.29%	-35.89%	-120.38%	-82.83%
2	Holiday Heights	Orange	W	34,441		34,441	320		320	0.93%		0.93%	-12.08%		-12.08%
3	Imperial Mobile Terr	Lake	W	60,502		60,502	(9,994)		(9,994)	-16.52%		-16.52%	-52.94%		-52.94%
4	Intercession City	Osceola	W	163,955		163,955	(7,384)		(7,384)	-4.50%		-4.50%	-24.80%		-24.80%
5	Interlachen Lk Est	Putnam	W	49,071		49,071	(3,469)		(3,469)	-7.07%		-7.07%	-30.81%		-30.81%
6	Jungle Den	Volusia	W & S	13,984	283,008	296,991	(2,885)	(25,755)	(28,640)	-20.83%	-9.10%	-9.64%	-62.56%	-35.57%	-36.84%
7	Keystone Heights	Clay	W	669,982		669,982	36,348		36,348	5.43%		5.43%	-1.56%		-1.56%
8	Kingswood	Brevard	W	9,424		9,424	(1,234)		(1,234)	-13.10%		-13.10%	-44.92%		-44.92%
9	Lake Ajay Estates	Osceola	W	120,298		120,298	(1,383)		(1,383)	-1.15%		-1.15%	-16.95%		-16.95%
10	Lake Brantley	Seminole	W	32,598		32,598	(1,505)		(1,505)	-4.62%		-4.62%	-25.07%		-25.07%
11	Lake Conway Park	Orange	W	32,343		32,343	(3,625)		(3,625)	-11.21%		-11.21%	-40.50%		-40.50%
12	Lake Harriet Estates	Seminole	W	79,646		79,646	3,599		3,599	4.52%		4.52%	-3.68%		-3.68%
13	Lakeview Villas	Clay	W	13,507		13,507	(3,529)		(3,529)	-26.13%		-26.13%	-75.43%		-75.43%
14	Leilani Heights	Martin	W & S	127,788	313,304	441,092	12,841	35,896	48,537	10.05%	11.39%	11.00%	9.27%	12.42%	11.51%
15	Leisure Lakes	Highlands	W & S	71,287	41,491	112,778	(6,063)	(1,800)	(7,863)	-8.50%	-4.34%	-6.97%	-34.17%	-24.42%	-30.58%
16	Marco Shores Util	Collier	W & S	448,455	339,744	788,198	10,103	33,248	43,351	2.25%	9.79%	5.50%	-8.98%	8.65%	-1.38%
17	Marion Oaks Util	Marion	W & S	2,431,322	1,860,136	4,291,458	125,835	89,820	215,654	5.18%	4.83%	5.03%	-2.14%	-2.95%	-2.49%
18	Meredith Manor	Seminole	W & S	321,540	6,821	328,361	20,249	1,842	22,091	6.30%	27.01%	6.73%	0.49%	48.98%	1.49%
19	Morningview	Lake	W & S	26,828	47,268	74,096	(929)	(2,565)	(3,493)	-3.46%	-5.43%	-4.71%	-22.36%	-26.96%	-25.30%
20	Oak Forest	Citrus	W	31,699		31,699	(2,324)		(2,324)	-7.33%		-7.33%	-31.43%		-31.43%
21	Oakwood	Brevard	W	25,473		25,473	(2,303)		(2,303)	-9.04%		-9.04%	-35.43%		-35.43%
22	Palisades Country Cib	Lake	W	138,854		138,854	4,004		4,004	2.88%		2.88%	-7.51%		-7.51%
23	Palm Port	Putnam	W & S	29,691	31,683	61,374	51	(2,068)	(2,017)	0.17%	-6.53%	-3.29%	-13.86%	-29.54%	-21.95%
24	Palm Terrace	Pasco	W & S	215,735	286,760	502,494	(85,948)	(101,263)	(187,211)	-39.84%	-35.31%	-37.26%	-107.54%	-96.94%	-101.49%
25	Palms Mobile Home Pk	Lake	W	14,923		14,923	(1,614)		(1,614)	-10.81%		-10.81%	-39.58%		-39.58%
26	Park Manor	Putnam	W & S	18,693	12,206	30,898	(2,227)	(4,822)	(7,048)	-11.91%	-39.50%	-22.81%	-42.15%	-106.75%	-67.67%
27	Picciola Island	Lake	W	54,249		54,249	5,537		5,537	10.21%		10.21%	9.64%		9.64%
28	Pine Ridge Estates	Osceola	W	94,675		94,675	9,201		9,201	9.72%		9.72%	8.49%		8.49%
29	Pine Ridge Utilities	Citrus	W	662,578		662,578	51,358		51,358	7.75%		7.75%	3.89%		3.89%
30	Piney Woods	Lake	W	85,884		85,884	6,412		6,412	7.47%		7.47%	3.22%		3.22%

(Continued...)

0012

Revised 6/17/92

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W), B-2 (S) Summary (Revised)
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WATER AND SEWER SYSTEMS (FPSC)				Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Point O' Woods	Citrus	W & S	173,060	306,043	479,103	(6,025)	(3,738)	(9,763)	-3.48%	-1.22%	-2.04%	-22.41%	-17.12%	-19.03%
2	Pomona Park	Putnam	W	45,142		45,142	2,982		2,982	6.60%		6.60%	1.21%		1.21%
3	Postmaster Village	Clay	W	120,611		120,611	(13,461)		(13,461)	-11.16%		-11.16%	-40.39%		-40.39%
4	Quail Ridge	Lake	W	53,109		53,109	144		144	0.27%		0.27%	-13.62%		-13.62%
5	River Grove	Putnam	W	70,185		70,185	(322)		(322)	-0.46%		-0.46%	-15.33%		-15.33%
6	River Park	Putnam	W	108,615		108,615	238		238	0.22%		0.22%	-13.75%		-13.75%
7	Rolling Green	Citrus	W	13,322		13,322	3,347		3,347	25.13%		25.13%	44.57%		44.57%
8	Rosemont	Citrus	W	167,220		167,220	(4,915)		(4,915)	-2.94%		-2.94%	-21.14%		-21.14%
9	Salt Springs	Marion	W & S	367,894	58,755	426,649	(7,492)	18,515	11,023	-2.04%	31.51%	2.58%	-19.03%	59.52%	-8.21%
10	Samira Villas	Marion	W	10,283		10,283	(1,980)		(1,980)	-19.26%		-19.26%	-59.35%		-59.35%
11	Saratoga Harbour	Putnam	W	70,381		70,381	(2,852)		(2,852)	-4.05%		-4.05%	-23.75%		-23.75%
12	Silver Lake Estates	Lake	W	169,163		169,163	36,282		36,282	21.45%		21.45%	35.96%		35.96%
13	Silver Lake Oaks	Putnam	W & S	31,818	15,380	47,198	(3,925)	(4,731)	(8,655)	-12.33%	-30.76%	-18.34%	-43.14%	-86.27%	-57.20%
14	Skycrest	Lake	W	46,177		46,177	1,350		1,350	2.92%		2.92%	-7.41%		-7.41%
15	South Forty	Marion	S		489,395	489,395		(2,191)	(2,191)		-0.45%	-0.45%		-15.31%	-15.31%
16	Spring Hill Util	Hernando	W & S	6,844,348	1,983,268	8,827,616	183,200	337,191	520,390	2.68%	17.00%	5.90%	-7.99%	25.55%	-0.46%
17	St. John's Highlands	Putnam	W	28,184		28,184	(2,636)		(2,636)	-9.35%		-9.35%	-36.16%		-36.16%
18	Stone Mountain	Lake	W	6,998		6,998	(1,936)		(1,936)	-27.66%		-27.66%	-79.02%		-79.02%
19	Sugar Mill	Volusia	W & S	322,716	430,315	753,030	14,908	16,555	31,463	4.62%	3.85%	4.18%	-3.44%	-5.25%	-4.48%
20	Sugar Mill Woods	Citrus	W & S	1,766,526	0	1,766,526	34,339	(20,645)	13,694	1.94%		0.78%	-9.71%		-12.44%
21	Sunny Hills Util	Washington	W & S	316,993	197,873	514,867	(17,854)	1,764	(16,090)	-5.63%	0.89%	-3.13%	-27.45%	-12.17%	-21.58%
22	Sunshine Parkway	Lake	W & S	124,461	146,915	271,376	1,717	6,472	8,189	1.38%	4.41%	3.02%	-11.03%	-3.94%	-7.19%
23	Tropical Park	Osceola	W	192,144		192,144	9,534		9,534	4.96%		4.96%	-2.64%		-2.64%
24	University Shores	Orange	W & S	1,939,567	3,155,600	5,095,167	132,423	125,858	258,281	6.83%	3.99%	5.07%	1.73%	-4.92%	-2.39%
25	Venetian Village	Lake	W & S	44,661	53,175	97,836	(138)	957	819	-0.31%	1.80%	0.84%	-14.98%	-10.05%	-12.30%
26	Welaka	Putnam	W	21,132		21,132	(30)		(30)	-0.14%		-0.14%	-14.60%		-14.60%
27	Western Shores	Lake	W	129,553		129,553	5,628		5,628	4.34%		4.34%	-4.09%		-4.09%
28	Westmont	Orange	W	16,178		16,178	4,035		4,035	24.94%		24.94%	44.14%		44.14%
29	Windsong	Osceola	W	74,269		74,269	1,108		1,108	1.49%		1.49%	-10.77%		-10.77%
30	Woodmere	Duval	W & S	363,754	1,231,923	1,595,678	(271)	(70,638)	(70,909)	-0.07%	-5.73%	-4.44%	-14.43%	-27.68%	-24.66%
31	Woolens	Putnam	W	6,206		6,206	(2,841)		(2,841)	-45.77%		-45.77%	-121.43%		-121.43%
32	Zephyr Shores	Pasco	W & S	101,630	66,972	168,602	(12,596)	(31,058)	(43,654)	-12.39%	-46.37%	-25.89%	-43.28%	-122.84%	-74.88%
33	TOTAL - WATER & SEWER			34,238,883	22,899,377	57,138,260	1,050,957	398,858	1,449,815	3.07%	1.74%	2.54%	-7.07%	-10.18%	-8.32%

0013

Revised 6/17/92

SUMMARY OF PROPOSED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary (Revised)
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the proposed revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Amelia Island	Nassau	W & S	526,015	597,655	1,123,670	1,239	183,524	184,763	0.24%	30.71%	16.44%	527,254	781,179	1,308,433
2	Apache Shores	Citrus	W & S	34,223	18,079	52,302	(2,474)	3,945	1,471	-7.23%	21.82%	2.81%	31,749	22,024	53,773
3	Apple Valley	Seminole	W & S	184,436	70,177	254,613	(93)	37	(56)	-0.05%	0.05%	-0.02%	184,343	70,214	254,557
4	Bay Lake Estates	Osceola	W	8,305		8,305	19,125	0	19,125	230.28%		230.28%	27,430		27,430
5	Beacon Hills	Duval	W & S	434,845	557,167	992,012	156,787	294,615	451,402	36.06%	52.88%	45.50%	591,632	851,782	1,443,414
6	Beecher's Point	Putnam	W & S	14,033	6,150	20,183	13,877	3,858	17,735	98.89%	62.73%	87.87%	27,910	10,008	37,918
7	Burnt Store	Charl / Lee	W & S	237,365	166,026	403,391	44,030	42,272	86,302	18.55%	25.46%	21.39%	281,395	208,298	489,693
8	Carlton Village	Lake	W	19,931		19,931	4,307	0	4,307	21.61%		21.61%	24,238		24,238
9	Chuluota	Seminole	W & S	93,492	40,688	134,180	120,828	28,249	149,077	129.24%	69.43%	111.10%	214,320	68,937	283,257
10	Citrus Park	Marion	W & S	55,529	136,105	191,634	10,858	(6,085)	4,773	19.55%	-4.47%	2.49%	66,387	130,020	196,407
11	Citrus Springs Util	Citrus	W & S	265,360	153,318	418,678	249,568	21,190	270,758	94.05%	13.82%	64.67%	514,928	174,508	689,436
12	Crystal River Highl.	Citrus	W	7,085		7,085	18,065	0	18,065	254.98%		254.98%	25,150		25,150
13	Daetwyler Shores	Orange	W	21,647		21,647	17,231	0	17,231	79.60%		79.60%	38,878		38,878
14	Dellona Utilities	Volusia	W & S	3,409,568	828,729	4,238,297	1,174,611	1,371,538	2,546,149	34.45%	165.50%	60.07%	4,584,179	2,200,267	6,784,446
15	Dol Ray Manor	Seminole	W	15,754		15,754	11,324	0	11,324	71.88%		71.88%	27,078		27,078
16	Druid Hills	Seminole	W	61,921		61,921	25,584	0	25,584	41.32%		41.32%	87,505		87,505
17	East Lk Harris Est	Lake	W	19,733		19,733	10,332	0	10,332	52.36%		52.36%	30,065		30,065
18	Fern Park	Seminole	W	27,241		27,241	14,767	0	14,767	54.21%		54.21%	42,008		42,008
19	Fern Terrace	Lake	W	25,310		25,310	29	0	29	0.11%		0.11%	25,339		25,339
20	Fisherman's Haven	Martin	W & S	19,661	33,028	52,689	5,212	16,332	21,544	26.51%	49.45%	40.89%	24,873	49,360	74,233
21	Florida Cent. Comm. Pk.	Seminole	S		69,480	69,480	0	40,637	40,637		58.49%	58.49%		110,117	110,117
22	Fountains	Osceola	W	4,376		4,376	4,009	0	4,009	91.61%		91.61%	8,385		8,385
23	Fox Run	Martin	W & S	21,047	16,940	37,987	33,144	32,850	65,994	157.48%	193.92%	173.73%	54,191	49,790	103,981
24	Friendly Center	Lake	W	3,522		3,522	4,300	0	4,300	122.09%		122.09%	7,822		7,822
25	Golden Terrace	Citrus	W	23,135		23,135	4,240	0	4,240	18.33%		18.33%	27,375		27,375
26	Gospel Island Est	Citrus	W	1,417		1,417	2,374	0	2,374	167.54%		167.54%	3,791		3,791
27	Grand Terrace	Lake	W	12,157		12,157	11,903	0	11,903	97.91%		97.91%	24,060		24,060
28	Harmony Homes	Seminole	W	12,183		12,183	11,044	0	11,044	90.65%		90.65%	23,227		23,227
29	Hermit's Cove	Putnam	W	27,340		27,340	26,786	0	26,786	97.97%		97.97%	54,126		54,126
30	Hobby Hills	Lake	W	15,333		15,333	8,361	0	8,361	54.53%		54.53%	23,694		23,694

(Continued...)

0014

Revised 6/17/92

SUMMARY OF PROPOSED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W), B-2 (S) Summary (Revised)
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the proposed revenue increase for all the systems filed in this docket for the last year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Holiday Haven	Lake	W & S	22,584	14,672	37,256	6,638	20,999	27,637	29.39%	143.12%	74.18%	29,222	35,671	64,893
2	Holiday Heights	Orange	W	12,746		12,746	6,552	0	6,552	51.40%		51.40%	19,298		19,298
3	Imperial Mobile Terr	Lake	W	17,546		17,546	29,319	0	29,319	167.10%		167.10%	46,865		46,865
4	Intercession City	Osceola	W	48,407		48,407	45,962	0	45,962	94.95%		94.95%	94,369		94,369
5	Interlachen Lk Est	Putnam	W	28,111		28,111	16,242	0	16,242	57.78%		57.78%	44,353		44,353
6	Jungle Den	Volusia	W & S	20,111	15,659	35,770	159	16,641	16,800	0.79%	106.27%	46.97%	20,270	32,300	52,570
7	Keystone Heights	Clay	W	211,293		211,293	72,590	0	72,590	34.36%		34.36%	283,883		283,883
8	Kingswood	Brevard	W	12,832		12,832	4,210	0	4,210	32.81%		32.81%	17,042		17,042
9	Lake Ajay Estates	Osceola	W	11,800		11,800	11,884	0	11,884	100.71%		100.71%	23,684		23,684
10	Lake Brantley	Seminole	W	11,346		11,346	9,269	0	9,269	81.69%		81.69%	20,615		20,615
11	Lake Conway Park	Orange	W	12,889		12,889	12,809	0	12,809	99.38%		99.38%	25,698		25,698
12	Lake Harriet Estates	Seminole	W	47,962		47,962	10,420	0	10,420	21.73%		21.73%	58,382		58,382
13	Lakeview Villas	Clay	W	768		768	2,715	0	2,715	353.52%		353.52%	3,483		3,483
14	Leilani Heights	Martin	W & S	82,252	174,370	256,622	5,157	4,384	9,541	6.27%	2.51%	3.72%	87,409	178,754	266,163
15	Leisure Lakes	Highlands	W & S	29,226	30,638	59,864	25,029	11,852	36,881	85.64%	38.68%	61.61%	54,255	42,490	96,745
16	Marco Shores Util	Collier	W & S	119,375	118,798	238,173	73,960	12,574	86,534	61.96%	10.58%	36.33%	193,335	131,372	324,707
17	Marion Oaks Util	Marion	W & S	534,705	442,802	977,507	275,913	125,127	401,040	51.60%	28.26%	41.03%	810,618	567,929	1,378,547
18	Meredith Manor	Seminole	W & S	121,658	14,161	135,819	31,345	(14)	31,331	25.76%	-0.10%	23.07%	153,003	14,147	167,150
19	Morningview	Lake	W & S	8,457	16,072	24,529	7,076	8,054	15,130	83.67%	50.11%	61.68%	15,533	24,126	39,659
20	Oak Forest	Citrus	W	25,380		25,380	10,739	0	10,739	42.31%		42.31%	36,119		36,119
21	Oakwood	Brevard	W	37,148		37,148	9,706	0	9,706	26.13%		26.13%	46,854		46,854
22	Paisades Country Cib	Lake	W	11,584		11,584	9,799	0	9,799	84.59%		84.59%	21,383		21,383
23	Palm Port	Putnam	W & S	16,604	23,015	39,619	6,085	10,240	16,325	36.65%	44.49%	41.20%	22,689	33,255	55,944
24	Palm Terrace	Pasco	W & S	194,246	98,424	292,670	193,683	231,837	425,320	99.71%	235.35%	145.32%	387,929	330,061	717,990
25	Palms Mobile Home Pk	Lake	W	7,411		7,411	5,841	0	5,841	78.82%		78.82%	13,252		13,252
26	Park Manor	Putnam	W & S	5,816	7,990	13,806	5,705	5,076	10,781	98.09%	63.53%	78.09%	11,521	13,066	24,587
27	Picciola Island	Lake	W	27,044		27,044	1,778	0	1,778	6.57%		6.57%	28,822		28,822
28	Pine Ridge Estates	Osceola	W	42,568		42,568	3,810	0	3,810	8.95%		8.95%	46,378		46,378
29	Pine Ridge Utilities	Citrus	W	155,319		155,319	46,405	0	46,405	29.88%		29.88%	201,724		201,724
30	Piney Woods	Lake	W	36,585		36,585	6,774	0	6,774	18.52%		18.52%	43,359		43,359

(Continued...)

0015

Revised 6/17/92

SUMMARY OF PROPOSED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary (Revised)
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the proposed revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Point O' Woods	Citrus	W & S	40,013	20,799	60,812	45,321	26,228	71,549	113.27%	126.10%	117.66%	85,334	47,027	132,361
2	Pomona Park	Putnam	W	30,064		30,064	4,385	0	4,385	14.59%		14.59%	34,449		34,449
3	Postmaster Village	Clay	W	12,292		12,292	47,135	0	47,135	383.46%		383.46%	59,427		59,427
4	Quail Ridge	Lake	W	3,028		3,028	5,661	0	5,661	186.96%		186.96%	8,689		8,689
5	River Grove	Putnam	W	21,257		21,257	14,839	0	14,839	69.81%		69.81%	36,096		36,096
6	River Park	Putnam	W	47,678		47,678	22,016	0	22,016	46.18%		46.18%	69,694		69,694
7	Rolling Green	Citrus	W	24,089		24,089	(57)	0	(57)	-0.24%		-0.24%	24,032		24,032
8	Rosemont	Citrus	W	7,625		7,625	11,338	0	11,338	148.70%		148.70%	18,963		18,963
9	Salt Springs	Marion	W & S	19,069	93,658	112,727	30,145	(18,252)	11,893	158.08%	-19.49%	10.55%	49,214	75,406	124,620
10	Samira Villas	Marion	W	2,040		2,040	5,462	0	5,462	267.75%		267.75%	7,502		7,502
11	Saratoga Harbour	Putnam	W	6,741		6,741	6,384	0	6,384	94.70%		94.70%	13,125		13,125
12	Silver Lake Estates	Lake	W	187,687		187,687	(584)	0	(584)	-0.31%		-0.31%	187,103		187,103
13	Silver Lake Oaks	Putnam	W & S	4,366	5,863	10,229	4,761	4,011	8,772	109.05%	68.41%	85.76%	9,127	9,874	19,001
14	Skycrest	Lake	W	15,979		15,979	7,190	0	7,190	45.00%		45.00%	23,169		23,169
15	South Forty	Marion	S		51,992	51,992	0	105,632	105,632		203.17%	203.17%		157,624	157,624
16	Spring Hill Util	Hernando	W & S	2,872,204	1,449,936	4,322,140	1,094,732	(333)	1,094,399	38.11%	-0.02%	25.32%	3,966,936	1,449,603	5,416,539
17	St. John's Highlands	Putnam	W	9,772		9,772	10,280	0	10,280	105.20%		105.20%	20,052		20,052
18	Stone Mountain	Lake	W	2,313		2,313	2,568	0	2,568	111.02%		111.02%	4,881		4,881
19	Sugar Mill	Volusia	W & S	155,496	156,749	312,245	41,470	59,952	101,422	26.67%	38.25%	32.48%	196,966	216,701	413,667
20	Sugar Mill Woods	Citrus	W & S	397,289	428,005	825,294	295,094	43,248	338,342	74.28%	10.10%	41.00%	692,383	471,253	1,163,636
21	Sunny Hills Util	Washington	W & S	78,215	72,529	150,744	94,935	10,839	105,774	121.38%	14.94%	70.17%	173,150	83,368	256,518
22	Sunshine Parkway	Lake	W & S	17,849	27,144	44,993	22,145	18,494	40,639	124.07%	68.13%	90.32%	39,994	45,638	85,632
23	Tropical Park	Osceola	W	99,357		99,357	23,721	0	23,721	23.87%		23.87%	123,078		123,078
24	University Shores	Orange	W & S	644,516	876,279	1,520,795	165,007	423,714	588,721	25.60%	48.35%	38.71%	809,523	1,299,993	2,109,516
25	Venetian Village	Lake	W & S	21,564	33,643	55,207	9,513	9,199	18,712	44.12%	27.34%	33.89%	31,077	42,842	73,919
26	Welaka	Putnam	W	13,916		13,916	4,522	0	4,522	32.49%		32.49%	18,438		18,438
27	Western Shores	Lake	W	43,227		43,227	16,866	0	16,866	39.02%		39.02%	60,093		60,093
28	Westmont	Orange	W	34,131		34,131	32	0	32	0.09%		0.09%	34,163		34,163
29	Windsong	Osceola	W	25,142		25,142	13,237	0	13,237	52.65%		52.65%	38,379		38,379
30	Woodmere	Duval	W & S	206,187	368,677	574,864	75,639	371,851	447,490	36.68%	100.86%	77.84%	281,826	740,528	1,022,354
31	Wootens	Putnam	W	2,196		2,196	1,767	0	1,767	80.46%		80.46%	3,963		3,963
32	Zephyr Shores	Pasco	W & S	50,434	35,460	85,894	39,887	67,050	106,937	79.09%	189.09%	124.50%	90,321	102,510	192,831
33	TOTAL - WATER & SEWER			12,611,473	7,270,877	19,882,350	5,064,353	3,601,165	8,665,518	40.16%	49.53%	43.58%	17,675,826	10,872,042	28,547,868

0016

Revised 6/17/92

SUMMARY OF TOTAL FILED FPSC JURISDICTIONAL PRESENT AND PROPOSED INCOME - 1991 (INTERIM RATES)

Company: SSU - All Filed FPSC Systems

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

FPSC

Schedule: FPSC Jurisdictional Summary
 (Income) (Revised)
 Page 2 of 2
 Preparer: Chuck Lewis

Explanation: Provide a FPSC jurisdictional summary schedule of water and sewer present required income components for all FPSC systems filed in this docket for the test year.

Line No.	OPERATING INCOME COMPONENTS	PRESENT INCOME			PROPOSED INCREASE			PROPOSED INCOME		
		Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1991 PROPOSED OPERATING INCOME (INTERIM RATES)										
1	OPERATING REVENUES:									
2	Sales of Water / Sewer	\$12,611,473	\$7,270,877	\$19,882,350	\$3,981,192	\$2,997,359	\$6,978,551	\$16,592,665	\$10,268,236	\$26,860,901
3	Other Revenues	213,929	2,370	216,299	0	0	0	213,929	2,370	216,299
4	TOTAL OPERATING REVENUES	12,825,402	7,273,247	20,098,649	3,981,192	2,997,359	6,978,551	16,806,594	10,270,606	27,077,200
5	OPERATING EXPENSES:									
6	Operation & Maintenance	7,798,176	4,754,874	12,553,050	0	0	0	7,798,176	4,754,874	12,553,050
7	Depreciation, net of CIAC Amort.	1,727,546	1,235,716	2,963,262	0	0	0	1,727,546	1,235,716	2,963,262
8	Amortization	(621)	(11,826)	(12,447)	0	0	0	(621)	(11,826)	(12,447)
9	Taxes Other Than Income	1,721,170	1,107,089	2,828,259	179,154	134,881	314,035	1,900,324	1,241,970	3,142,294
10	Provision For Income Taxes	(318,956)	(577,171)	(896,127)	1,430,707	1,077,150	2,507,857	1,111,751	499,980	1,611,731
11	TOTAL OPERATING EXPENSES	10,927,315	6,508,682	17,435,997	1,609,861	1,212,032	2,821,892	12,537,176	7,720,713	20,257,889
12	NET OPERATING INCOME:	\$1,898,087	\$764,565	\$2,662,652	\$2,371,331	\$1,785,327	\$4,156,659	\$4,269,418	\$2,549,892	\$6,819,310
13	RATE BASE	\$34,055,658	\$22,830,523	\$56,886,181				\$34,055,658	\$22,830,523	\$56,886,181
14	RATE OF RETURN	5.57%	3.35%	4.68%				12.54%	11.17%	11.99%
15	RETURN ON COMMON EQUITY	-1.21%	-6.42%	-3.30%				15.09%	11.89%	13.81%

0017

Revised 6/17/92

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary (Revised)
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WATER AND SEWER SYSTEMS (FPSC)				Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Amelia Island	Nassau	W & S	965,631	1,991,199	2,956,830	184,151	144,349	328,500	19.07%	7.25%	11.11%	30.39%	2.71%	11.75%
2	Apache Shores	Citrus	W & S	41,576	54,562	96,137	4,839	(1,217)	3,622	11.64%	-2.23%	3.77%	12.99%	-19.48%	-5.44%
3	Apple Valley	Seminole	W & S	318,744	67,250	385,994	54,313	18,522	72,835	17.04%	27.54%	18.87%	25.64%	50.23%	29.92%
4	Bay Lake Estates	Osceola	W	49,721		49,721	(4,338)		(4,338)	-8.72%		-8.72%	-34.69%		-34.69%
5	Beacon Hills	Duval	W & S	907,194	838,349	1,745,543	49,505	(33,174)	16,331	5.46%	-3.96%	0.94%	-1.48%	-23.52%	-12.07%
6	Beecher's Point	Pulnam	W & S	88,848	17,818	106,665	2,917	(6,178)	(3,261)	3.28%	-34.67%	-3.06%	-6.57%	-95.44%	-21.42%
7	Burnt Store	Charl / Lee	W & S	736,617	424,432	1,161,049	57,451	29,255	86,707	7.80%	6.89%	7.47%	4.00%	1.88%	3.23%
8	Carlton Village	Lake	W	37,132		37,132	3,122		3,122	8.41%		8.41%	5.43%		5.43%
9	Chuluota	Seminole	W & S	486,034	1,065,118	1,551,152	(4,984)	(3,424)	(8,408)	-1.03%	-0.32%	-0.54%	-16.66%	-15.01%	-15.53%
10	Citrus Park	Marion	W & S	62,680	643,032	705,712	5,902	42,649	48,551	9.42%	6.63%	6.88%	7.79%	1.27%	1.85%
11	Citrus Springs Util	Citrus	W & S	1,112,391	180,078	1,292,469	6,672	18,981	25,653	0.60%	10.54%	1.98%	-12.85%	10.42%	-9.61%
12	Crystal River Highl.	Citrus	W	31,143		31,143	(5,855)		(5,855)	-18.80%		-18.80%	-58.28%		-58.28%
13	Daetwyler Shores	Orange	W	59,540		59,540	(1,314)		(1,314)	-2.21%		-2.21%	-19.43%		-19.43%
14	Deltona Utilities	Volusia	W & S	8,177,555	6,093,967	14,271,522	538,007	(21,549)	516,458	6.58%	-0.35%	3.62%	1.15%	-15.09%	-5.79%
15	Dol Ray Manor	Seminole	W	53,402		53,402	590		590	1.11%		1.11%	-11.67%		-11.67%
16	Druid Hills	Seminole	W	212,851		212,851	13,631		13,631	6.40%		6.40%	0.74%		0.74%
17	East Lk Harris Est	Lake	W	36,498		36,498	445		445	1.22%		1.22%	-11.41%		-11.41%
18	Fern Park	Seminole	W	70,457		70,457	2,163		2,163	3.07%		3.07%	-7.07%		-7.07%
19	Fern Terrace	Lake	W	28,030		28,030	6,274		6,274	22.38%		22.38%	38.14%		38.14%
20	Fisherman's Haven	Martin	W & S	15,155	51,820	66,974	725	(1,001)	(276)	4.79%	-1.93%	-0.41%	-3.05%	-18.78%	-15.22%
21	Florida Cent. Comm. Pk.	Seminole	S		1,570	1,570		(20,376)	(20,376)	-1297.80%		-1297.80%	-3052.88%		-3052.88%
22	Fountains	Osceola	W	280,816		280,816	1,409		1,409	0.50%		0.50%	-13.08%		-13.08%
23	Fox Run	Martin	W & S	184,799	57,376	242,175	(10,508)	(10,796)	(21,305)	-5.69%	-18.82%	-8.80%	-27.57%	-58.32%	-34.86%
24	Friendly Center	Lake	W	8,418		8,418	(1,186)		(1,186)	-14.09%		-14.09%	-47.25%		-47.25%
25	Golden Terrace	Citrus	W	29,341		29,341	2,583		2,583	8.80%		8.80%	6.36%		6.36%
26	Gospel Island Est	Citrus	W	2,008		2,008	(5,249)		(5,249)	-261.32%		-261.32%	-626.11%		-626.11%
27	Grand Terrace	Lake	W	90,026		90,026	4,312		4,312	4.79%		4.79%	-3.05%		-3.05%
28	Harmony Homes	Seminole	W	44,276		44,276	(297)		(297)	-0.67%		-0.67%	-15.83%		-15.83%
29	Hermits Cove	Pulnam	W	153,901		153,901	3,545		3,545	2.30%		2.30%	-8.87%		-8.87%
30	Hobby Hills	Lake	W	30,826		30,826	(34)		(34)	-0.11%		-0.11%	-14.52%		-14.52%

(Continued...)

0018

Revised 6/17/92

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W), B-2 (S) Summary (Revised)
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				(1) Water	(2) Sewer	(3) Total	(4) Water	(5) Sewer	(6) Total	(7) Water	(8) Sewer	(9) Total	(10) Water	(11) Sewer	(12) Total
1	Holiday Haven	Lake	W & S	20,665	25,872	46,537	(585)	(10,257)	(10,842)	-2.83%	-39.65%	-23.30%	-20.89%	-107.08%	-68.81%
2	Holiday Heights	Orange	W	34,289		34,289	1,029		1,029	3.00%		3.00%	-7.23%		-7.23%
3	Imperial Mobile Terr	Lake	W	59,897		59,897	(6,999)		(6,999)	-11.68%		-11.68%	-41.62%		-41.62%
4	Intercession City	Osceola	W	163,194		163,194	(4,178)		(4,178)	-2.56%		-2.56%	-20.25%		-20.25%
5	Interlachen Lk Est	Putnam	W	48,522		48,522	(877)		(877)	-1.81%		-1.81%	-18.49%		-18.49%
6	Jungle Den	Volusia	W & S	13,706	282,524	296,230	(1,588)	(23,355)	(24,943)	-11.58%	-8.27%	-8.42%	-41.38%	-33.61%	-33.97%
7	Keystone Heights	Clay	W	667,508		667,508	47,939		47,939	7.18%		7.18%	2.56%		2.56%
8	Kingswood	Brevard	W	9,268		9,268	(631)		(631)	-6.81%		-6.81%	-30.20%		-30.20%
9	Lake Ajay Estates	Osceola	W	120,176		120,176	(836)		(836)	-0.70%		-0.70%	-15.89%		-15.89%
10	Lake Brantley	Seminole	W	32,413		32,413	(576)		(576)	-1.78%		-1.78%	-18.42%		-18.42%
11	Lake Conway Park	Orange	W	32,113		32,113	(2,519)		(2,519)	-7.84%		-7.84%	-32.62%		-32.62%
12	Lake Harriet Estates	Seminole	W	78,949		78,949	7,017		7,017	8.89%		8.89%	6.55%		6.55%
13	Lakeview Villas	Clay	W	13,455		13,455	(3,285)		(3,285)	-24.42%		-24.42%	-71.43%		-71.43%
14	Leilani Heights	Martin	W & S	126,795	312,163	438,958	16,868	41,367	58,235	13.30%	13.25%	13.27%	16.89%	16.77%	16.80%
15	Leisure Lakes	Highlands	W & S	70,662	40,925	111,587	(2,966)	1,012	(1,954)	-4.20%	2.47%	-1.75%	-24.09%	-8.47%	-18.36%
16	Marco Shores Util	Collier	W & S	447,574	339,074	786,649	14,473	37,904	52,377	3.23%	11.18%	6.66%	-6.69%	11.91%	1.33%
17	Marion Oaks Util	Marion	W & S	2,425,797	1,856,680	4,282,476	153,287	106,989	260,276	6.32%	5.76%	6.08%	0.54%	-0.77%	-0.03%
18	Meredith Manor	Seminole	W & S	319,885	6,750	326,635	28,397	2,193	30,590	8.88%	32.49%	9.37%	6.53%	61.80%	7.67%
19	Morningview	Lake	W & S	26,720	47,136	73,856	(411)	(1,911)	(2,322)	-1.54%	-4.05%	-3.14%	-17.86%	-23.75%	-21.62%
20	Oak Forest	Citrus	W	31,330		31,330	(530)		(530)	-1.69%		-1.69%	-18.22%		-18.22%
21	Oakwood	Brevard	W	25,013		25,013	(282)		(282)	-1.13%		-1.13%	-16.90%		-16.90%
22	Palisades Country Clb	Lake	W	138,825		138,825	4,145		4,145	2.99%		2.99%	-7.27%		-7.27%
23	Palm Port	Putnam	W & S	29,452	31,420	60,871	1,140	(760)	380	3.87%	-2.42%	0.62%	-5.19%	-19.92%	-12.80%
24	Palm Terrace	Pasco	W & S	210,852	281,991	492,844	(62,388)	(77,575)	(139,962)	-29.59%	-27.51%	-28.40%	-83.54%	-78.67%	-80.75%
25	Palms Mobile Home Pk	Lake	W	14,766		14,766	(858)		(858)	-5.81%		-5.81%	-27.87%		-27.87%
26	Park Manor	Putnam	W & S	18,594	12,093	30,686	(1,777)	(4,262)	(6,039)	-9.56%	-35.24%	-19.68%	-36.64%	-96.78%	-60.34%
27	Picciola Island	Lake	W	53,932		53,932	7,008		7,008	13.00%		13.00%	16.17%		16.17%
28	Pine Ridge Estates	Osceola	W	94,247		94,247	11,168		11,168	11.85%		11.85%	13.49%		13.49%
29	Pine Ridge-Utilities	Citrus	W	661,481		661,481	56,811		56,811	8.59%		8.59%	5.85%		5.85%
30	Piney Woods	Lake	W	85,466		85,466	8,341		8,341	9.76%		9.76%	8.59%		8.59%

(Continued...)

0019

Revised 6/17/92

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary (Revised)
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Point O' Woods	Citrus	W & S	172,223	305,713	477,936	(2,075)	(2,099)	(4,174)	-1.20%	-0.69%	-0.87%	-17.08%	-15.87%	-16.30%
2	Pomona Park	Putnam	W	44,741		44,741	4,797		4,797	10.72%		10.72%	10.84%		10.84%
3	Postmaster Village	Clay	W	120,165		120,165	(11,326)		(11,326)	-9.43%		-9.43%	-36.33%		-36.33%
4	Quail Ridge	Lake	W	53,073		53,073	313		313	0.59%		0.59%	-12.88%		-12.88%
5	River Grove	Putnam	W	69,897		69,897	982		982	1.40%		1.40%	-10.97%		-10.97%
6	River Park	Putnam	W	107,761		107,761	4,229		4,229	3.92%		3.92%	-5.07%		-5.07%
7	Rolling Green	Citrus	W	13,113		13,113	4,319		4,319	32.94%		32.94%	62.86%		62.86%
8	Rosemont	Citrus	W	167,063		167,063	(4,152)		(4,152)	-2.49%		-2.49%	-20.08%		-20.08%
9	Salt Springs	Marion	W & S	367,562	58,309	425,871	(5,850)	20,729	14,879	-1.59%	35.55%	3.49%	-17.99%	68.98%	-6.08%
10	Samira Villas	Marion	W	10,256		10,256	(1,842)		(1,842)	-17.97%		-17.97%	-56.32%		-56.32%
11	Saratoga Harbour	Putnam	W	70,262		70,262	(2,277)		(2,277)	-3.24%		-3.24%	-21.85%		-21.85%
12	Silver Lake Estates	Lake	W	166,905		166,905	46,949		46,949	28.13%		28.13%	51.60%		51.60%
13	Silver Lake Oaks	Putnam	W & S	31,722	15,279	47,001	(3,573)	(4,228)	(7,801)	-11.26%	-27.67%	-16.60%	-40.63%	-79.05%	-53.12%
14	Skycrest	Lake	W	45,903		45,903	2,585		2,585	5.63%		5.63%	-1.08%		-1.08%
15	South Forty	Marion	S		489,220	489,220		(1,322)	(1,322)		-0.27%	-0.27%		-14.89%	-14.89%
16	Spring Hill Util	Hernando	W & S	6,791,012	1,970,755	8,761,766	421,503	399,355	820,858	6.21%	20.26%	9.37%	0.27%	33.19%	7.66%
17	St. John's Highlands	Putnam	W	27,976		27,976	(1,661)		(1,661)	-5.94%		-5.94%	-28.16%		-28.16%
18	Stone Mountain	Lake	W	6,964		6,964	(1,776)		(1,776)	-25.51%		-25.51%	-73.98%		-73.98%
19	Sugar Mill	Volusia	W & S	321,076	428,766	749,842	22,783	24,250	47,033	7.10%	5.66%	6.27%	2.35%	-1.02%	0.43%
20	Sugar Mill Woods	Citrus	W & S	1,762,032	0	1,762,032	56,385	1,675	58,060	3.20%		3.30%	-6.77%		-6.54%
21	Sunny Hills Util	Washington	W & S	315,823	197,251	513,073	(12,200)	4,856	(7,344)	-3.86%	2.46%	-1.43%	-23.30%	-8.49%	-17.61%
22	Sunshine Parkway	Lake	W & S	124,397	146,843	271,241	2,008	6,830	8,838	1.61%	4.65%	3.26%	-10.48%	-3.37%	-6.63%
23	Tropical Park	Osceola	W	190,735		190,735	15,564		15,564	8.16%		8.16%	4.85%		4.85%
24	University Shores	Orange	W & S	1,932,374	3,148,182	5,080,556	164,002	162,709	326,711	8.49%	5.17%	6.43%	5.61%	-2.16%	0.80%
25	Venetian Village	Lake	W & S	44,320	52,921	97,241	1,495	2,215	3,709	3.37%	4.19%	3.81%	-6.36%	-4.46%	-5.33%
26	Welaka	Putnam	W	20,896		20,896	1,045		1,045	5.00%		5.00%	-2.55%		-2.55%
27	Western Shores	Lake	W	128,871		128,871	8,731		8,731	6.78%		6.78%	1.60%		1.60%
28	Westmont	Orange	W	15,884		15,884	5,477		5,477	34.48%		34.48%	66.47%		66.47%
29	Windsong	Osceola	W	73,962		73,962	2,452		2,452	3.32%		3.32%	-6.50%		-6.50%
30	Woodmere	Duval	W & S	360,994	1,228,420	1,589,414	13,446	(53,235)	(39,789)	3.72%	-4.33%	-2.50%	-5.54%	-24.41%	-20.12%
31	Woolens	Putnam	W	6,146		6,146	(2,557)		(2,557)	-41.60%		-41.60%	-111.65%		-111.65%
32	Zephyr Shores	Pasco	W & S	100,396	65,664	166,060	(6,814)	(24,558)	(31,372)	-6.79%	-37.40%	-18.89%	-30.15%	-101.82%	-58.49%
33	TOTAL - WATER & SEWER			34,055,658	22,830,522	56,886,180	1,898,087	764,565	2,662,652	5.57%	3.35%	4.68%	-1.21%	-6.42%	-3.30%

0020

Revised 6/17/92

SUMMARY OF PROPOSED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W), B-2 (S) Summary (Revised)
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the proposed revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE			PROPOSED SALES REVENUES					
				Water	Sewer	Total	REVENUE INCREASE		PERCENT INCREASE		Water	Sewer	Total		
							Water	Sewer	Total	Water				Sewer	Total
1	Amelia Island	Nassau	W & S	526,015	597,655	1,123,670	1,239	131,590	132,829	0.24%	22.02%	11.82%	527,254	729,245	1,256,499
2	Apache Shores	Citrus	W & S	34,223	18,079	52,302	(2,474)	2,483	9	-7.23%	13.73%	0.02%	31,749	20,562	52,311
3	Apple Valley	Seminole	W & S	184,436	70,177	254,613	(93)	37	(56)	-0.05%	0.05%	-0.02%	184,343	70,214	254,557
4	Bay Lake Estates	Osceola	W	8,305		8,305	17,295	0	17,295	208.25%		208.25%	25,600		25,600
5	Beacon Hills	Duval	W & S	434,845	557,167	992,012	115,856	238,242	354,098	26.64%	42.76%	35.69%	550,701	795,409	1,346,110
6	Beecher's Point	Pulnam	W & S	14,033	6,150	20,183	12,080	3,143	15,223	86.08%	51.11%	75.42%	26,113	9,293	35,406
7	Burnt Store	Charl / Lee	W & S	237,365	166,026	403,391	25,490	28,536	54,026	10.74%	17.19%	13.39%	262,855	194,562	457,417
8	Carlton Village	Lake	W	19,931		19,931	2,746	0	2,746	13.78%		13.78%	22,677		22,677
9	Chuluota	Seminole	W & S	93,492	40,688	134,180	106,664	23,700	130,364	114.09%	58.25%	97.16%	200,156	64,388	264,544
10	Citrus Park	Marion	W & S	55,529	136,105	191,634	6,441	(6,085)	356	11.60%	-4.47%	0.19%	61,970	130,020	191,990
11	Citrus Springs Util	Citrus	W & S	265,360	153,318	418,678	215,870	9,718	225,588	81.35%	6.34%	53.88%	481,230	163,036	644,266
12	Crystal River Highl.	Citrus	W	7,085		7,085	16,407	0	16,407	231.57%		231.57%	23,492		23,492
13	Daetwyler Shores	Orange	W	21,647		21,647	14,721	0	14,721	68.00%		68.00%	36,368		36,368
14	Dellona Utilities	Volusia	W & S	3,409,568	828,729	4,238,297	879,328	1,226,134	2,105,462	25.79%	147.95%	49.68%	4,288,896	2,054,863	6,343,759
15	Dol Ray Manor	Seminole	W	15,754		15,754	9,535	0	9,535	60.52%		60.52%	25,289		25,289
16	Druid Hills	Seminole	W	61,921		61,921	19,824	0	19,824	32.01%		32.01%	81,745		81,745
17	East Lk Harris Est	Lake	W	19,733		19,733	8,321	0	8,321	42.17%		42.17%	28,054		28,054
18	Fern Park	Seminole	W	27,241		27,241	11,986	0	11,986	44.00%		44.00%	39,227		39,227
19	Fern Terrace	Lake	W	25,310		25,310	29	0	29	0.11%		0.11%	25,339		25,339
20	Fisherman's Haven	Martin	W & S	19,661	33,028	52,689	3,569	13,082	16,651	18.15%	39.61%	31.60%	23,230	46,110	69,340
21	Florida Cent. Comm. Pk.	Seminole	S		69,480	69,480	0	33,542	33,542		48.28%	48.28%		103,022	103,022
22	Fountains	Osceola	W	4,376		4,376	3,452	0	3,452	78.88%		78.88%	7,828		7,828
23	Fox Run	Martin	W & S	21,047	16,940	37,987	29,594	29,527	59,121	140.61%	174.30%	155.63%	50,641	46,467	97,108
24	Friendly Center	Lake	W	3,522		3,522	3,786	0	3,786	107.50%		107.50%	7,308		7,308
25	Golden Terrace	Citrus	W	23,135		23,135	2,431	0	2,431	10.51%		10.51%	25,566		25,566
26	Gospel Island Est	Citrus	W	1,417		1,417	2,125	0	2,125	149.96%		149.96%	3,542		3,542
27	Grand Terrace	Lake	W	12,157		12,157	10,304	0	10,304	84.76%		84.76%	22,461		22,461
28	Harmony Homes	Seminole	W	12,183		12,183	9,473	0	9,473	77.76%		77.76%	21,656		21,656
29	Hermits Cove	Pulnam	W	27,340		27,340	23,193	0	23,193	84.83%		84.83%	50,533		50,533
30	Hobby Hills	Lake	W	15,333		15,333	6,802	0	6,802	44.36%		44.36%	22,135		22,135

(Continued...)

0021

Revised 6/17/92

SUMMARY OF PROPOSED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary (Revised)
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the proposed revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Holiday Haven	Lake	W & S	22,584	14,672	37,256	4,711	18,638	23,349	20.86%	127.03%	62.67%	27,295	33,310	60,605
2	Holiday Heights	Orange	W	12,746		12,746	5,298	0	5,298	41.57%		41.57%	18,044		18,044
3	Imperial Mobile Terr	Lake	W	17,546		17,546	26,174	0	26,174	149.17%		149.17%	43,720		43,720
4	Intercession City	Osceola	W	48,407		48,407	39,760	0	39,760	82.14%		82.14%	88,167		88,167
5	Interlachen Lk Est	Putnam	W	28,111		28,111	13,257	0	13,257	47.16%		47.16%	41,368		41,368
6	Jungle Den	Volusia	W & S	20,111	15,659	35,770	159	14,497	14,656	0.79%	92.58%	40.97%	20,270	30,156	50,426
7	Keystone Heights	Clay	W	211,293		211,293	54,106	0	54,106	25.61%		25.61%	265,399		265,399
8	Kingswood	Brevard	W	12,832		12,832	3,085	0	3,085	24.04%		24.04%	15,917		15,917
9	Lake Ajay Estates	Osceola	W	11,800		11,800	10,333	0	10,333	87.57%		87.57%	22,133		22,133
10	Lake Brantley	Seminole	W	11,346		11,346	7,934	0	7,934	69.93%		69.93%	19,280		19,280
11	Lake Conway Park	Orange	W	12,889		12,889	11,090	0	11,090	86.04%		86.04%	23,979		23,979
12	Lake Harriet Estates	Seminole	W	47,962		47,962	6,539	0	6,539	13.63%		13.63%	54,501		54,501
13	Lakeview Villas	Clay	W	768		768	2,483	0	2,483	323.31%		323.31%	3,251		3,251
14	Leilani Heights	Martin	W & S	82,252	174,370	256,622	(654)	(7,336)	(7,990)	-0.80%	-4.21%	-3.11%	81,598	167,034	248,632
15	Leisure Lakes	Highlands	W & S	29,226	30,638	59,864	21,446	9,033	30,479	73.38%	29.48%	50.91%	50,672	39,671	90,343
16	Marco Shores Util	Collier	W & S	119,375	118,798	238,173	61,334	3,900	65,234	51.38%	3.28%	27.39%	180,709	122,698	303,407
17	Marion Oaks Util	Marion	W & S	534,705	442,802	977,507	222,107	87,683	309,790	41.54%	19.80%	31.69%	756,812	530,485	1,287,297
18	Meredith Manor	Seminole	W & S	121,658	14,161	135,819	21,504	(14)	21,490	17.68%	-0.10%	15.82%	143,162	14,147	157,309
19	Morningview	Lake	W & S	8,457	16,072	24,529	6,055	6,460	12,515	71.60%	40.19%	51.02%	14,512	22,532	37,044
20	Oak Forest	Citrus	W	25,380		25,380	8,354	0	8,354	32.92%		32.92%	33,734		33,734
21	Oakwood	Brevard	W	37,148		37,148	6,646	0	6,646	17.89%		17.89%	43,794		43,794
22	Palisades Country Clb	Lake	W	11,584		11,584	8,386	0	8,386	72.39%		72.39%	19,970		19,970
23	Palm Port	Putnam	W & S	16,604	23,015	39,619	4,590	8,049	12,639	27.64%	34.97%	31.90%	21,194	31,064	52,258
24	Palm Terrace	Pasco	W & S	194,246	98,424	292,670	168,413	209,624	378,037	86.70%	212.98%	129.17%	362,659	308,048	670,707
25	Palms Mobile Home Pk	Lake	W	7,411		7,411	4,973	0	4,973	67.10%		67.10%	12,384		12,384
26	Park Manor	Putnam	W & S	5,816	7,990	13,806	4,951	4,210	9,161	85.13%	52.69%	66.36%	10,767	12,200	22,967
27	Picciola Island	Lake	W	27,044		27,044	(115)	0	(115)	-0.43%		-0.43%	26,929		26,929
28	Pine Ridge Estates	Osceola	W	42,568		42,568	821	0	821	1.93%		1.93%	43,389		43,389
29	Pine Ridge Utilities	Citrus	W	155,319		155,319	32,813	0	32,813	21.13%		21.13%	188,132		188,132
30	Piney Woods	Lake	W	36,585		36,585	3,884	0	3,884	10.62%		10.62%	40,469		40,469

(Continued...)

0022

Revised 6/17/92

SUMMARY OF PROPOSED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary (Revised)
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the proposed revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Point O' Woods	Citrus	W & S	40,013	20,799	60,812	39,776	23,119	62,895	99.41%	111.15%	103.43%	79,789	43,918	123,707
2	Pomona Park	Putnam	W	30,064		30,064	2,113	0	2,113	7.03%		7.03%	32,177		32,177
3	Postmaster Village	Clay	W	12,292		12,292	43,182	0	43,182	351.30%		351.30%	55,474		55,474
4	Quail Ridge	Lake	W	3,028		3,028	5,091	0	5,091	168.13%		168.13%	8,119		8,119
5	River Grove	Putnam	W	21,257		21,257	12,477	0	12,477	58.70%		58.70%	33,734		33,734
6	River Park	Putnam	W	47,678		47,678	17,467	0	17,467	36.64%		36.64%	65,145		65,145
7	Rolling Green	Citrus	W	24,089		24,089	(57)	0	(57)	-0.24%		-0.24%	24,032		24,032
8	Rosemont	Citrus	W	7,625		7,625	10,098	0	10,098	132.43%		132.43%	17,723		17,723
9	Salt Springs	Marion	W & S	19,069	93,658	112,727	26,912	(18,252)	8,660	141.13%	-19.49%	7.68%	45,981	75,406	121,387
10	Samira Villas	Marion	W	2,040		2,040	4,967	0	4,967	243.48%		243.48%	7,007		7,007
11	Saratoga Harbour	Putnam	W	6,741		6,741	5,511	0	5,511	81.75%		81.75%	12,252		12,252
12	Silver Lake Estates	Lake	W	187,687		187,687	(584)	0	(584)	-0.31%		-0.31%	187,103		187,103
13	Silver Lake Oaks	Putnam	W & S	4,366	5,863	10,229	4,160	3,359	7,519	95.28%	57.29%	73.51%	8,526	9,222	17,748
14	Skycrest	Lake	W	15,979		15,979	5,644	0	5,644	35.32%		35.32%	21,623		21,623
15	South Forty	Marion	S		51,992	51,992	0	95,218	95,218		183.14%	183.14%		147,210	147,210
16	Spring Hill Util	Hernando	W & S	2,872,204	1,449,936	4,322,140	840,282	(333)	839,949	29.26%	-0.02%	19.43%	3,712,486	1,449,603	5,162,089
17	St. John's Highlands	Putnam	W	9,772		9,772	8,969	0	8,969	91.78%		91.78%	18,741		18,741
18	Stone Mountain	Lake	W	2,313		2,313	2,243	0	2,243	96.97%		96.97%	4,556		4,556
19	Sugar Mill	Volusia	W & S	155,496	156,749	312,245	28,425	45,659	74,084	18.28%	29.13%	23.73%	183,921	202,408	386,329
20	Sugar Mill Woods	Citrus	W & S	397,289	428,005	825,294	250,334	11,167	261,501	63.01%	2.61%	31.69%	647,623	439,172	1,086,795
21	Sunny Hills Util	Washington	W & S	78,215	72,529	150,744	83,570	5,376	88,946	106.85%	7.41%	59.00%	161,785	77,905	239,690
22	Sunshine Parkway	Lake	W & S	17,849	27,144	44,993	19,502	15,528	35,030	109.26%	57.21%	77.86%	37,351	42,672	80,023
23	Tropical Park	Osceola	W	99,357		99,357	15,744	0	15,744	15.85%		15.85%	115,101		115,101
24	University Shores	Orange	W & S	644,516	876,279	1,520,795	112,535	338,212	450,747	17.46%	38.60%	29.64%	757,051	1,214,491	1,971,542
25	Venetian Village	Lake	W & S	21,564	33,643	55,207	7,466	6,352	13,818	34.62%	18.88%	25.03%	29,030	39,995	69,025
26	Welaka	Putnam	W	13,916		13,916	3,318	0	3,318	23.84%		23.84%	17,234		17,234
27	Western Shores	Lake	W	43,227		43,227	12,906	0	12,906	29.86%		29.86%	56,133		56,133
28	Westmont	Orange	W	34,131		34,131	32	0	32	0.09%		0.09%	34,163		34,163
29	Windsong	Osceola	W	25,142		25,142	10,670	0	10,670	42.44%		42.44%	35,812		35,812
30	Woodmere	Duval	W & S	206,187	368,677	574,864	56,545	323,276	379,821	27.42%	87.69%	66.07%	262,732	691,953	954,685
31	Wootens	Putnam	W	2,196		2,196	1,506	0	1,506	68.58%		68.58%	3,702		3,702
32	Zephyr Shores	Pasco	W & S	50,434	35,460	85,894	33,957	60,285	94,242	67.33%	170.01%	109.72%	84,391	95,745	180,136
33	TOTAL - WATER & SEWER			12,611,473	7,270,877	19,882,350	3,981,192	2,997,359	6,978,551	31.57%	41.22%	35.10%	16,592,665	10,268,236	26,860,901

0023

Revised 6/17/92

Overall Financial Summary

Historical Test Year Ended 12/31/91

Overall Water and Sewer Financial Summary

- Required -

1991 (Interim / Final)

OVERALL WATER AND SEWER FINANCIAL SUMMARY - REQUIRED
Total Filed FPSC Jurisdiction (1991 Interim / Final)

Company: SSU - All Filed FPSC Systems

FPSC

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

Explanation: Provide a FPSC jurisdictional overall financial summary schedule of water and sewer for all FPSC systems filed in this docket for the test year.

Schedule: FPSC Jurisdictional Summary
 (Overall Financial)
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	REVENUE REQUIREMENT COMPONENTS	INTERIM RATES			FINAL RATES			Supporting Summaries
		Water	Sewer	Total	Water	Sewer	Total	
		(1)	(2)	(3)	(4)	(5)	(6)	
1991 REQUIRED REVENUE REQUIREMENTS								
1	PRESENT INCOME:							
2	OPERATING REVENUES:							
3	Sales of Water / Sewer	\$12,611,473	\$7,270,877	\$19,882,350	\$12,611,473	\$7,270,877	\$19,882,350	B-1(W) B-2(S)
4	Other Revenues	213,929	2,370	216,299	322,950	70	323,020	B-1(W) B-2(S)
5	TOTAL	12,825,402	7,273,247	20,098,649	12,934,423	7,270,947	20,205,370	B-1(W) B-2(S)
6	OPERATING EXPENSES:	10,927,315	6,508,682	17,435,997	11,883,466	6,872,089	18,755,555	B-1(W) B-2(S)
7	NET OPERATING INCOME:	\$1,898,087	\$764,565	\$2,662,652	\$1,050,957	\$398,858	\$1,449,815	B-1(W) B-2(S)
8	RATE BASE	\$34,055,658	\$22,830,523	\$56,886,181	\$34,238,883	\$22,899,377	\$57,138,260	A-1(W) A-2(S)
9	RATE OF RETURN	5.57%	3.35%	4.68%	3.07%	1.74%	2.54%	B-1(W) B-2(S)
10	RETURN ON EQUITY	-1.21%	-6.42%	-3.30%	-7.07%	-10.18%	-8.32%	
11	REQUIRED INCREASE:							
12	OPERATING REVENUES:							
13	Sales of Water / Sewer	\$3,681,112	\$3,304,266	\$6,985,378	\$4,886,364	\$3,778,498	\$8,664,862	B-1(W) B-2(S)
14	Percent Increase	29.19%	45.45%	35.13%	38.75%	51.97%	43.58%	B-1(W) B-2(S)
15	OPERATING EXPENSES:	1,488,518	1,336,135	2,824,653	1,975,882	1,527,898	3,503,780	B-1(W) B-2(S)
16	NET OPERATING INCOME:	\$2,192,593	\$1,968,132	\$4,160,725	\$2,910,482	\$2,250,600	\$5,161,082	B-1(W) B-2(S)
17	REQUIRED INCOME:							
18	OPERATING REVENUES:							
19	Sales of Water / Sewer	\$16,292,585	\$10,575,143	\$26,867,728	\$17,497,837	\$11,049,375	\$28,547,212	B-1(W) B-2(S)
20	Other Revenues	213,929	2,370	216,299	322,950	70	323,020	B-1(W) B-2(S)
21	TOTAL	16,506,514	10,577,513	27,084,027	17,820,787	11,049,445	28,870,232	B-1(W) B-2(S)
22	OPERATING EXPENSES:	12,415,834	7,844,816	20,260,650	13,859,348	8,399,987	22,259,335	B-1(W) B-2(S)
23	NET OPERATING INCOME:	\$4,090,680	\$2,732,697	\$6,823,377	\$3,961,439	\$2,649,458	\$6,610,897	B-1(W) B-2(S)
24	RATE BASE	\$34,055,658	\$22,830,523	\$56,886,181	\$34,238,883	\$22,899,377	\$57,138,260	A-1(W) A-2(S)
25	RATE OF RETURN	12.01%	11.97%	11.99%	11.57%	11.57%	11.57%	B-1(W) B-2(S)
26	RETURN ON EQUITY	13.87%	13.77%	13.83%	12.83%	12.83%	12.83%	

Revised 6/17/92

SUMMARY OF TOTAL WATER AND SEWER FILED FPSC JURISDICTIONAL RATE BASE - REQUIRED

Total Filed FPSC Jurisdiction (1991 Interim / Final)

Company: SSU - All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: FPSC Jurisdictional Summary
 (Rate Base)
 Page 1 of 1
 Preparer: Chuck Lewis

Explanation: Provide a FPSC jurisdictional summary schedule of water and sewer rate base components for all FPSC systems filed in this docket for the test year.

Line No.	RATE BASE COMPONENTS	1991 AVERAGE ADJUSTED RATE BASE						Supporting Summaries
		INTERIM RATES			FINAL RATES			
		Water	Sewer	Total	Water	Sewer	Total	
1	Utility Plant in Service	\$83,027,308	\$63,922,195	\$146,949,503	\$83,027,308	\$63,922,195	\$146,949,503	A-1(W) A-2(S)
2	Utility Land & Land Rights	1,464,926	3,517,743	4,982,669	1,464,926	3,517,743	4,982,669	A-1(W) A-2(S)
3	Non-Used & Useful	(12,258,001)	(10,985,836)	(23,243,837)	(12,258,001)	(10,985,836)	(23,243,837)	A-1(W) A-2(S)
4	Construction Work in Progress	0	233,959	233,959	0	229,485	229,485	A-1(W) A-2(S)
5	Accumulated Depreciation	(17,128,416)	(15,100,070)	(32,228,485)	(17,128,416)	(15,100,070)	(32,228,485)	A-1(W) A-2(S)
6	CIAC	(29,126,057)	(24,413,234)	(53,539,291)	(29,126,057)	(24,413,234)	(53,539,291)	A-1(W) A-2(S)
7	Accumulated Amortization of CIAC	4,328,906	4,429,745	8,758,651	4,328,906	4,429,745	8,758,651	A-1(W) A-2(S)
8	Acquisitions Adjustments	(62,220)	(515,850)	(578,070)	(62,220)	(515,850)	(578,070)	A-1(W) A-2(S)
9	Accum. Amort. of Acquisitions Adjustments	22,558	161,208	183,766	22,558	161,208	183,766	A-1(W) A-2(S)
10	Advances for Construction	(478,807)	(354,358)	(833,165)	(478,807)	(354,358)	(833,165)	A-1(W) A-2(S)
11	Deferred Taxes	3,290,688	1,340,662	4,631,350	3,290,688	1,340,662	4,631,350	A-1(W) A-2(S)
12	Working Capital Allowance	974,772	594,359	1,569,131	1,157,997	667,688	1,825,685	A-1(W) A-2(S)
13	TOTAL 1991 AVERAGE ADJUSTED RATE BASE	\$34,055,658	\$22,830,523	\$56,886,181	\$34,238,883	\$22,899,377	\$57,138,260	A-1(W) A-2(S)

0025-1

Revised 6/17/92

SUMMARY OF TOTAL FILED FPSC JURISDICTIONAL PRESENT AND REQUIRED INCOME - 1991 (FINAL RATES)

Company: SSU - All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: FPSC Jurisdictional Summary
 (Income)
 Page 1 of 2
 Preparer: Chuck Lewis

Explanation: Provide a FPSC jurisdictional summary schedule of water and sewer present required income components for all FPSC systems filed in this docket for the test year.

Line No.	OPERATING INCOME COMPONENTS	PRESENT INCOME			REQUIRED INCREASE			REQUIRED INCOME			Supporting Summaries
		Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	
1	OPERATING REVENUES:										
2	Sales of Water / Sewer	\$12,611,473	\$7,270,877	\$19,882,350	\$4,886,364	\$3,778,498	\$8,664,862	\$17,497,837	\$11,049,375	\$28,547,212	B-1(W) B-2(S)
3	Other Revenues	322,950	70	323,020	0	0	0	322,950	70	323,020	B-1(W) B-2(S)
4	TOTAL OPERATING REVENUES	12,934,423	7,270,947	20,205,370	4,886,364	3,778,498	8,664,862	17,820,787	11,049,445	28,870,232	B-1(W) B-2(S)
5	OPERATING EXPENSES:										
6	Operation & Maintenance	9,263,975	5,341,501	14,605,476	0	0	0	9,263,975	5,341,501	14,605,476	B-1(W) B-2(S)
7	Depreciation, net of CIAC Amort.	1,727,546	1,235,716	2,963,262	0	0	0	1,727,546	1,235,716	2,963,262	B-1(W) B-2(S)
8	Amortization	(621)	(11,826)	(12,447)	0	0	0	(621)	(11,826)	(12,447)	B-1(W) B-2(S)
9	Taxes Other Than Income	1,726,076	1,106,985	2,833,061	219,886	170,032	389,919	1,945,963	1,277,018	3,222,980	B-1(W) B-2(S)
10	Provision For Income Taxes	(833,510)	(800,287)	(1,633,797)	1,755,995	1,357,866	3,113,861	922,485	557,579	1,480,064	B-1(W) B-2(S)
11	TOTAL OPERATING EXPENSES	11,883,466	6,872,089	18,755,555	1,975,882	1,527,898	3,503,780	13,859,348	8,399,987	22,259,335	B-1(W) B-2(S)
12	NET OPERATING INCOME:	\$1,050,957	\$398,858	\$1,449,815	\$2,910,482	\$2,250,600	\$5,161,082	\$3,961,439	\$2,649,458	\$6,610,897	B-1(W) B-2(S)
13	RATE BASE	\$34,238,883	\$22,899,377	\$57,138,260				\$34,238,883	\$22,899,377	\$57,138,260	A-1(W) A-2(S)
14	RATE OF RETURN	3.07%	1.74%	2.54%				11.57%	11.57%	11.57%	B-1(W) B-2(S)
15	RETURN ON EQUITY	-7.07%	-10.18%	-8.32%				12.83%	12.83%	12.83%	

0025-2

Revised 6/17/92

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

FPSC

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

Schedule: B-1 (W), B-2 (S) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the last year.

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WATER AND SEWER SYSTEMS (FPSC)				Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Amelia Island	Nassau	W & S	968,601	1,994,038	2,962,639	170,649	130,245	300,895	17.62%	6.53%	10.16%	26.99%	1.03%	9.52%
2	Apache Shores	Citrus	W & S	42,007	54,869	96,876	2,761	(2,747)	15	6.57%	-5.01%	0.02%	1.13%	-25.98%	-14.22%
3	Apple Valley	Seminole	W & S	320,955	67,640	388,596	43,480	16,585	60,065	13.55%	24.52%	15.46%	17.46%	43.15%	21.93%
4	Bay Lake Estates	Osceola	W	49,915		49,915	(5,293)		(5,293)	-10.60%		-10.60%	-39.09%		-39.09%
5	Beacon Hills	Duval	W & S	913,580	845,548	1,759,128	18,102	(68,936)	(50,835)	1.98%	-8.15%	-2.89%	-9.62%	-33.35%	-21.02%
6	Beecher's Point	Putnam	W & S	88,969	17,916	106,885	2,331	(6,668)	(4,337)	2.62%	-37.22%	-4.06%	-8.12%	-101.40%	-23.76%
7	Burnt Store	Charl / Lee	W & S	737,402	424,998	1,162,400	53,765	26,442	80,207	7.29%	6.22%	6.90%	2.81%	0.31%	1.90%
8	Carlton Village	Lake	W	37,399		37,399	2,030		2,030	5.43%		5.43%	-1.55%		-1.55%
9	Chuluola	Seminole	W & S	487,709	1,065,579	1,553,288	(13,214)	(5,715)	(18,929)	-2.71%	-0.54%	-1.22%	-20.60%	-15.51%	-17.11%
10	Citrus Park	Marion	W & S	63,572	643,811	707,383	1,496	38,780	40,277	2.35%	6.02%	5.69%	-8.75%	-0.16%	-0.93%
11	Citrus Springs Util	Citrus	W & S	1,116,560	181,818	1,298,378	(14,036)	10,337	(3,698)	-1.26%	5.69%	-0.28%	-17.20%	-0.95%	-14.93%
12	Crystal River Highl.	Citrus	W	31,353		31,353	(6,861)		(6,861)	-21.88%		-21.88%	-65.50%		-65.50%
13	Daetwyler Shores	Orange	W	59,872		59,872	(2,899)		(2,899)	-4.84%		-4.84%	-25.60%		-25.60%
14	Delfona Utilities	Volusia	W & S	8,229,311	6,106,939	14,336,250	300,466	(85,993)	214,473	3.65%	-1.41%	1.50%	-5.71%	-17.56%	-10.76%
15	Dof Ray Manor	Seminole	W	53,571		53,571	(238)		(238)	-0.44%		-0.44%	-15.30%		-15.30%
16	Druid Hills	Seminole	W	213,494		213,494	10,468		10,468	4.90%		4.90%	-2.78%		-2.78%
17	East Lk Harris Est	Lake	W	36,911		36,911	(1,541)		(1,541)	-4.17%		-4.17%	-24.03%		-24.03%
18	Fern Park	Seminole	W	70,918		70,918	(95)		(95)	-0.13%		-0.13%	-14.57%		-14.57%
19	Fern Terrace	Lake	W	28,330		28,330	4,906		4,906	17.32%		17.32%	26.29%		26.29%
20	Fisherman's Haven	Martin	W & S	15,504	52,249	67,752	(1,002)	(3,132)	(4,134)	-6.46%	-5.99%	-6.10%	-29.40%	-28.29%	-28.55%
21	Florida Cent. Comm. Pk.	Seminole	S		2,056	2,056		(22,790)	(22,790)		-1108.45%	-1108.45%	-2609.55%	-2609.55%	-2609.55%
22	Fountains	Osceola	W	280,867		280,867	1,281		1,281	0.46%		0.46%	-13.19%		-13.19%
23	Fox Run	Martin	W & S	185,135	57,683	242,818	(12,006)	(12,322)	(24,329)	-6.49%	-21.36%	-10.02%	-29.44%	-64.28%	-37.72%
24	Friendly Center	Lake	W	8,480		8,480	(1,491)		(1,491)	-17.58%		-17.58%	-55.42%		-55.42%
25	Golden Terrace	Citrus	W	29,628		29,628	1,201		1,201	4.05%		4.05%	-4.76%		-4.76%
26	Gospel Island Est	Citrus	W	2,073		2,073	(5,563)		(5,563)	-268.37%		-268.37%	-642.62%		-642.62%
27	Grand Terrace	Lake	W	90,192		90,192	3,623		3,623	4.02%		4.02%	-4.85%		-4.85%
28	Harmony Homes	Seminole	W	44,459		44,459	(1,186)		(1,186)	-2.67%		-2.67%	-20.51%		-20.51%
29	Hermit's Cove	Putnam	W	154,342		154,342	1,485		1,485	0.96%		0.96%	-12.01%		-12.01%
30	Hobby Hills	Lake	W	31,096		31,096	(1,130)		(1,130)	-3.63%		-3.63%	-22.77%		-22.77%

(Continued...)

0025-3

Revised 6/17/92

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W), B-2 (S) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Holiday Haven	Lake	W & S	20,956	26,198	47,154	(1,936)	(11,874)	(13,810)	-9.24%	-45.32%	-29.29%	-35.89%	-120.38%	-82.83%
2	Holiday Heights	Orange	W	34,441		34,441	320		320	0.93%		0.93%	-12.08%		-12.08%
3	Imperial Mobile Terr	Lake	W	60,502		60,502	(9,994)		(9,994)	-16.52%		-16.52%	-52.94%		-52.94%
4	Intercession City	Osceola	W	163,955		163,955	(7,384)		(7,384)	-4.50%		-4.50%	-24.80%		-24.80%
5	Interlachen Lk Est	Putnam	W	49,071		49,071	(3,469)		(3,469)	-7.07%		-7.07%	-30.81%		-30.81%
6	Jungle Den	Volusia	W & S	13,984	283,008	296,991	(2,885)	(25,755)	(28,640)	-20.63%	-9.10%	-9.64%	-62.56%	-35.57%	-36.84%
7	Keystone Heights	Clay	W	669,982		669,982	36,348		36,348	5.43%		5.43%	-1.56%		-1.56%
8	Kingswood	Brevard	W	9,424		9,424	(1,234)		(1,234)	-13.10%		-13.10%	-44.92%		-44.92%
9	Lake Ajay Estates	Osceola	W	120,298		120,298	(1,383)		(1,383)	-1.15%		-1.15%	-16.95%		-16.95%
10	Lake Brantley	Seminole	W	32,598		32,598	(1,505)		(1,505)	-4.62%		-4.62%	-25.07%		-25.07%
11	Lake Conway Park	Orange	W	32,343		32,343	(3,625)		(3,625)	-11.21%		-11.21%	-40.50%		-40.50%
12	Lake Harriet Estates	Seminole	W	79,646		79,646	3,599		3,599	4.52%		4.52%	-3.68%		-3.68%
13	Lakeview Villas	Clay	W	13,507		13,507	(3,529)		(3,529)	-26.13%		-26.13%	-75.43%		-75.43%
14	Leilani Heights	Marlin	W & S	127,788	313,304	441,092	12,841	35,696	48,537	10.05%	11.39%	11.00%	9.27%	12.42%	11.51%
15	Leisure Lakes	Highlands	W & S	71,287	41,491	112,778	(6,063)	(1,800)	(7,863)	-8.50%	-4.34%	-6.97%	-34.17%	-24.42%	-30.58%
16	Marco Shores Util	Collier	W & S	448,455	339,744	788,198	10,103	33,248	43,351	2.25%	9.79%	5.50%	-8.98%	8.65%	-1.38%
17	Marion Oaks Util	Marion	W & S	2,431,322	1,860,136	4,291,458	125,835	89,820	215,654	5.18%	4.83%	5.03%	-2.14%	-2.95%	-2.49%
18	Meredith Manor	Seminole	W & S	321,540	6,821	328,361	20,249	1,842	22,091	6.30%	27.01%	6.73%	0.49%	48.98%	1.49%
19	Morningview	Lake	W & S	26,828	47,268	74,096	(929)	(2,565)	(3,493)	-3.46%	-5.43%	-4.71%	-22.36%	-26.96%	-25.30%
20	Oak Forest	Citrus	W	31,699		31,699	(2,324)		(2,324)	-7.33%		-7.33%	-31.43%		-31.43%
21	Oakwood	Brevard	W	25,473		25,473	(2,303)		(2,303)	-9.04%		-9.04%	-35.43%		-35.43%
22	Palisades Country Clb	Lake	W	138,854		138,854	4,004		4,004	2.88%		2.88%	-7.51%		-7.51%
23	Palm Port	Putnam	W & S	29,691	31,683	61,374	51	(2,068)	(2,017)	0.17%	-6.53%	-3.29%	-13.86%	-29.54%	-21.95%
24	Palm Terrace	Pasco	W & S	215,735	286,760	502,494	(85,948)	(101,263)	(187,211)	-39.84%	-35.31%	-37.26%	-107.54%	-96.94%	-101.49%
25	Palms Mobile Home Pk	Lake	W	14,923		14,923	(1,614)		(1,614)	-10.81%		-10.81%	-39.58%		-39.58%
26	Park Manor	Putnam	W & S	18,693	12,206	30,898	(2,227)	(4,822)	(7,048)	-11.91%	-39.50%	-22.81%	-42.15%	-106.75%	-67.67%
27	Picciola Island	Lake	W	54,249		54,249	5,537		5,537	10.21%		10.21%	9.64%		9.64%
28	Pine Ridge Estates	Osceola	W	94,675		94,675	9,201		9,201	9.72%		9.72%	8.49%		8.49%
29	Pine Ridge Utilities	Citrus	W	662,578		662,578	51,358		51,358	7.75%		7.75%	3.89%		3.89%
30	Piny Woods	Lake	W	85,884		85,884	6,412		6,412	7.47%		7.47%	3.22%		3.22%

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0025-4

Revised 6/17/92

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W), B-2 (S) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Point O' Woods	Citrus	W & S	173,060	306,043	479,103	(6,025)	(3,738)	(9,763)	-3.48%	-1.22%	-2.04%	-22.41%	-17.12%	-19.03%
2	Pomona Park	Putnam	W	45,142		45,142	2,982		2,982	6.60%		6.60%	1.21%		1.21%
3	Postmaster Village	Clay	W	120,611		120,611	(13,461)		(13,461)	-11.16%		-11.16%	-40.39%		-40.39%
4	Quail Ridge	Lake	W	53,109		53,109	144		144	0.27%		0.27%	-13.62%		-13.62%
5	River Grove	Putnam	W	70,185		70,185	(322)		(322)	-0.46%		-0.46%	-15.33%		-15.33%
6	River Park	Putnam	W	108,615		108,615	238		238	0.22%		0.22%	-13.75%		-13.75%
7	Rolling Green	Citrus	W	13,322		13,322	3,347		3,347	25.13%		25.13%	44.57%		44.57%
8	Rosemont	Citrus	W	167,220		167,220	(4,915)		(4,915)	-2.94%		-2.94%	-21.14%		-21.14%
9	Salt Springs	Marion	W & S	367,894	58,755	426,649	(7,492)	18,515	11,023	-2.04%	31.51%	2.58%	-19.03%	59.52%	-8.21%
10	Samira Villas	Marion	W	10,283		10,283	(1,980)		(1,980)	-19.26%		-19.26%	-59.35%		-59.35%
11	Saratoga Harbour	Putnam	W	70,381		70,381	(2,852)		(2,852)	-4.05%		-4.05%	-23.75%		-23.75%
12	Silver Lake Estates	Lake	W	169,163		169,163	36,282		36,282	21.45%		21.45%	35.96%		35.96%
13	Silver Lake Oaks	Putnam	W & S	31,818	15,380	47,198	(3,925)	(4,731)	(8,655)	-12.33%	-30.76%	-18.34%	-43.14%	-86.27%	-57.20%
14	Skycrest	Lake	W	46,177		46,177	1,350		1,350	2.92%		2.92%	-7.41%		-7.41%
15	South Forty	Marion	S		489,395	489,395		(2,191)	(2,191)		-0.45%	-0.45%		-15.31%	-15.31%
16	Spring Hill Util	Hernando	W & S	6,844,348	1,983,268	8,827,616	183,200	337,191	520,390	2.68%	17.00%	5.90%	-7.99%	25.55%	-0.46%
17	St. John's Highlands	Putnam	W	28,184		28,184	(2,636)		(2,636)	-9.35%		-9.35%	-36.16%		-36.16%
18	Stone Mountain	Lake	W	6,998		6,998	(1,936)		(1,936)	-27.66%		-27.66%	-79.02%		-79.02%
19	Sugar Mill	Volusia	W & S	322,716	430,315	753,030	14,908	16,555	31,463	4.62%	3.85%	4.18%	-3.44%	-5.25%	-4.48%
20	Sugar Mill Woods	Citrus	W & S	1,766,526	0	1,766,526	34,339	(20,645)	13,694	1.94%		0.78%	-9.71%		-12.44%
21	Sunny Hills Util	Washington	W & S	316,993	197,873	514,867	(17,854)	1,764	(16,090)	-5.63%	0.89%	-3.13%	-27.45%	-12.17%	-21.58%
22	Sunshine Parkway	Lake	W & S	124,414	146,915	271,376	1,717	6,472	8,189	1.38%	4.41%	3.02%	-11.03%	-3.94%	-7.19%
23	Tropical Park	Osceola	W	192,144		192,144	9,534		9,534	4.96%		4.96%	-2.64%		-2.64%
24	University Shores	Orange	W & S	1,939,567	3,155,600	5,095,167	132,423	125,858	258,281	6.83%	3.99%	5.07%	1.73%	-4.92%	-2.39%
25	Venetian Village	Lake	W & S	44,661	53,175	97,836	(138)	957	819	-0.31%	1.80%	0.84%	-14.98%	-10.05%	-12.30%
26	Welaka	Putnam	W	21,132		21,132	(30)		(30)	-0.14%		-0.14%	-14.60%		-14.60%
27	Western Shores	Lake	W	129,553		129,553	5,628		5,628	4.34%		4.34%	-4.09%		-4.09%
28	Westmont	Orange	W	16,178		16,178	4,035		4,035	24.94%		24.94%	44.14%		44.14%
29	Windsong	Osceola	W	74,269		74,269	1,108		1,108	1.49%		1.49%	-10.77%		-10.77%
30	Woodmere	Duval	W & S	363,754	1,231,923	1,595,678	(271)	(70,638)	(70,909)	-0.07%	-5.73%	-4.44%	-14.43%	-27.68%	-24.66%
31	Woolens	Putnam	W	6,206		6,206	(2,841)		(2,841)	-45.77%		-45.77%	-121.43%		-121.43%
32	Zephyr Shores	Pasco	W & S	101,630	66,972	168,602	(12,596)	(31,058)	(43,654)	-12.39%	-46.37%	-25.89%	-43.28%	-122.84%	-74.88%
33	TOTAL - WATER & SEWER			34,238,883	22,899,377	57,138,260	1,050,957	398,858	1,449,815	3.07%	1.74%	2.54%	-7.07%	-10.18%	-8.32%

0025-5

Revised 6/17/92

SUMMARY OF REQUIRED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the required revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			REQUIRED REVENUE INCREASE						REQUIRED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Amelia Island	Nassau	W & S	526,015	597,655	1,123,670	(98,353)	168,669	70,316	-18.70%	28.22%	6.26%	427,662	766,324	1,193,986
2	Apache Shores	Citrus	W & S	34,223	18,079	52,302	3,523	15,270	18,793	10.30%	84.46%	35.93%	37,746	33,349	71,095
3	Apple Valley	Seminole	W & S	184,436	70,177	254,613	(10,653)	(14,705)	(25,358)	-5.78%	-20.95%	-9.96%	173,783	55,472	229,255
4	Bay Lake Estates	Osceola	W	8,305		8,305	18,582	0	18,582	223.75%		223.75%	26,887		26,887
5	Beacon Hills	Duval	W & S	434,845	557,167	992,012	147,070	279,981	427,051	33.82%	50.25%	43.05%	581,915	837,148	1,419,063
6	Beecher's Point	Putnam	W & S	14,033	6,150	20,183	13,368	14,675	28,043	95.26%	238.62%	138.94%	27,401	20,825	48,226
7	Burnt Store	Charl / Lee	W & S	237,365	166,026	403,391	52,973	38,161	91,134	22.32%	22.98%	22.59%	290,338	204,187	494,525
8	Carlton Village	Lake	W	19,931		19,931	3,856	0	3,856	19.35%		19.35%	23,787		23,787
9	Chuluota	Seminole	W & S	93,492	40,688	134,180	116,921	216,580	333,501	125.06%	532.29%	248.55%	210,413	257,268	467,681
10	Citrus Park	Marion	W & S	55,529	136,105	191,634	9,836	59,951	69,787	17.71%	44.05%	36.42%	65,365	196,056	261,421
11	Citrus Springs Util	Citrus	W & S	265,360	153,318	418,678	240,453	17,963	258,415	90.61%	11.72%	61.72%	505,813	171,281	677,093
12	Crystal River Highl.	Citrus	W	7,085		7,085	17,610	0	17,610	248.55%		248.55%	24,695		24,695
13	Daetwyler Shores	Orange	W	21,647		21,647	16,498	0	16,498	76.21%		76.21%	38,145		38,145
14	Deltona Utilities	Volusia	W & S	3,409,568	828,729	4,238,297	1,094,071	1,330,626	2,424,697	32.09%	160.56%	57.21%	4,503,639	2,159,355	6,662,994
15	Dol Ray Manor	Seminole	W	15,754		15,754	10,805	0	10,805	68.59%		68.59%	26,559		26,559
16	Druid Hills	Seminole	W	61,921		61,921	23,896	0	23,896	38.59%		38.59%	85,817		85,817
17	East Lk Harris Est	Lake	W	19,733		19,733	9,757	0	9,757	49.45%		49.45%	29,490		29,490
18	Fern Park	Seminole	W	27,241		27,241	13,935	0	13,935	51.16%		51.16%	41,176		41,176
19	Fern Terrace	Lake	W	25,310		25,310	(2,733)	0	(2,733)	-10.80%		-10.80%	22,577		22,577
20	Fisherman's Haven	Martin	W & S	19,661	33,028	52,689	4,694	15,407	20,102	23.88%	46.65%	38.15%	24,355	48,435	72,791
21	Florida Cent. Comm. Pk.	Seminole	S		69,480	69,480	0	38,661	38,661		55.64%	55.64%		108,141	108,141
22	Fountains	Osceola	W	4,376		4,376	52,406	0	52,406	1197.59%		1197.59%	56,782		56,782
23	Fox Run	Martin	W & S	21,047	16,940	37,987	56,119	31,893	88,012	266.64%	188.27%	231.69%	77,166	48,833	125,999
24	Friendly Center	Lake	W	3,522		3,522	4,150	0	4,150	117.84%		117.84%	7,672		7,672
25	Golden Terrace	Citrus	W	23,135		23,135	3,738	0	3,738	16.16%		16.16%	26,873		26,873
26	Gospel Island Est	Citrus	W	1,417		1,417	9,743	0	9,743	687.59%		687.59%	11,160		11,160
27	Grand Terrace	Lake	W	12,157		12,157	11,437	0	11,437	94.07%		94.07%	23,594		23,594
28	Harmony Homes	Seminole	W	12,183		12,183	10,627	0	10,627	87.23%		87.23%	22,810		22,810
29	Hermits Cove	Putnam	W	27,340		27,340	27,487	0	27,487	100.54%		100.54%	54,827		54,827
30	Hobby Hills	Lake	W	15,333		15,333	7,937	0	7,937	51.76%		51.76%	23,270		23,270

(Continued...)

0025-6

Revised 6/17/92

SUMMARY OF REQUIRED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the required revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			REQUIRED REVENUE INCREASE						REQUIRED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Holiday Haven	Lake	W & S	22,584	14,672	37,256	7,321	25,024	32,345	32.42%	170.55%	86.82%	29,905	39,696	69,601
2	Holiday Heights	Orange	W	12,746		12,746	6,153	0	6,153	48.27%		48.27%	18,899		18,899
3	Imperial Mobile Terr	Lake	W	17,546		17,546	28,532	0	28,532	162.61%		162.61%	46,078		46,078
4	Intercession City	Osceola	W	48,407		48,407	44,244	0	44,244	91.40%		91.40%	92,651		92,651
5	Interlachen Lk Est	Putnam	W	28,111		28,111	15,356	0	15,356	54.63%		54.63%	43,467		43,467
6	Jungle Den	Volusia	W & S	20,111	15,659	35,770	7,560	98,213	105,773	37.59%	627.20%	295.70%	27,671	113,872	141,543
7	Keystone Heights	Clay	W	211,293		211,293	69,118	0	69,118	32.71%		32.71%	280,411		280,411
8	Kingswood	Brevard	W	12,832		12,832	3,903	0	3,903	30.41%		30.41%	16,735		16,735
9	Lake Ajay Estates	Osceola	W	11,800		11,800	25,689	0	25,689	217.70%		217.70%	37,489		37,489
10	Lake Brantley	Seminole	W	11,346		11,346	8,858	0	8,858	78.07%		78.07%	20,204		20,204
11	Lake Conway Park	Orange	W	12,889		12,889	12,369	0	12,369	95.96%		95.96%	25,258		25,258
12	Lake Harriet Estates	Seminole	W	47,962		47,962	9,429	0	9,429	19.66%		19.66%	57,391		57,391
13	Lakeview Villas	Clay	W	768		768	8,548	0	8,548	1113.04%		1113.04%	9,316		9,316
14	Leilani Heights	Martin	W & S	82,252	174,370	256,622	3,264	929	4,193	3.97%	0.53%	1.63%	85,516	175,299	260,815
15	Leisure Lakes	Highlands	W & S	29,226	30,638	59,864	24,026	11,082	35,108	82.21%	36.17%	58.65%	53,252	41,720	94,972
16	Marco Shores Util	Collier	W & S	119,375	118,798	238,173	70,149	10,175	80,324	58.76%	8.56%	33.72%	189,524	128,973	318,497
17	Marion Oaks Util	Marion	W & S	534,705	442,802	977,507	261,015	210,529	471,544	48.81%	47.54%	48.24%	795,720	653,331	1,449,051
18	Meredith Manor	Seminole	W & S	121,658	14,161	135,819	28,463	(1,768)	26,695	23.40%	-12.49%	19.65%	150,121	12,393	162,514
19	Morningview	Lake	W & S	8,457	16,072	24,529	6,770	13,488	20,258	80.06%	83.92%	82.59%	15,227	29,560	44,787
20	Oak Forest	Citrus	W	25,380		25,380	10,060	0	10,060	39.64%		39.64%	35,440		35,440
21	Oakwood	Brevard	W	37,148		37,148	8,814	0	8,814	23.73%		23.73%	45,962		45,962
22	Palisades Country Cib	Lake	W	11,584		11,584	20,249	0	20,249	174.80%		174.80%	31,833		31,833
23	Palm Port	Putnam	W & S	16,604	23,015	39,619	5,682	9,626	15,308	34.22%	41.82%	38.64%	22,286	32,641	54,927
24	Palm Terrace	Pasco	W & S	194,246	98,424	292,670	186,203	225,710	411,913	95.86%	229.32%	140.74%	380,449	324,134	704,583
25	Palms Mobile Home Pk	Lake	W	7,411		7,411	5,608	0	5,608	75.67%		75.67%	13,019		13,019
26	Park Manor	Putnam	W & S	5,816	7,990	13,806	7,369	10,466	17,835	126.71%	130.99%	129.18%	13,185	18,456	31,641
27	Picciola Island	Lake	W	27,044		27,044	1,242	0	1,242	4.59%		4.59%	28,286		28,286
28	Pine Ridge Estates	Osceola	W	42,568		42,568	2,943	0	2,943	6.91%		6.91%	45,511		45,511
29	Pine Ridge Utilities	Citrus	W	155,319		155,319	42,480	0	42,480	27.35%		27.35%	197,799		197,799
30	Piney Woods	Lake	W	36,585		36,585	5,917	0	5,917	16.17%		16.17%	42,502		42,502

(Continued...)

0025-7

Revised 6/17/92

SUMMARY OF REQUIRED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the required revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			REQUIRED REVENUE INCREASE						REQUIRED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Point O' Woods	Citrus	W & S	40,013	20,799	60,812	43,732	65,723	109,455	109.29%	315.99%	179.99%	83,745	86,522	170,267
2	Pomona Park	Putnam	W	30,064		30,064	3,763	0	3,763	12.52%		12.52%	33,827		33,827
3	Postmaster Village	Clay	W	12,292		12,292	46,028	0	46,028	374.45%		374.45%	58,320		58,320
4	Quail Ridge	Lake	W	3,028		3,028	10,074	0	10,074	332.69%		332.69%	13,102		13,102
5	River Grove	Putnam	W	21,257		21,257	14,174	0	14,174	66.68%		66.68%	35,431		35,431
6	River Park	Putnam	W	47,678		47,678	20,698	0	20,698	43.41%		43.41%	68,376		68,376
7	Rolling Green	Citrus	W	24,089		24,089	(3,032)	0	(3,032)	-12.59%		-12.59%	21,057		21,057
8	Rosemont	Citrus	W	7,625		7,625	40,734	0	40,734	534.22%		534.22%	48,359		48,359
9	Salt Springs	Marion	W & S	19,069	93,658	112,727	84,041	(19,672)	64,369	440.72%	-21.00%	57.10%	103,110	73,986	177,096
10	Samira Villas	Marion	W	2,040		2,040	5,322	0	5,322	260.90%		260.90%	7,362		7,362
11	Saratoga Harbour	Putnam	W	6,741		6,741	18,460	0	18,460	273.85%		273.85%	25,201		25,201
12	Silver Lake Estates	Lake	W	187,687		187,687	(28,054)	0	(28,054)	-14.95%		-14.95%	159,633		159,633
13	Silver Lake Oaks	Putnam	W & S	4,366	5,863	10,229	12,769	10,930	23,699	292.47%	186.42%	231.69%	17,135	16,793	33,929
14	Skycrest	Lake	W	15,979		15,979	6,703	0	6,703	41.95%		41.95%	22,682		22,682
15	South Forty	Marion	S		51,992	51,992	0	98,742	98,742		189.92%	189.92%		150,734	150,734
16	Spring Hill Util	Hemando	W & S	2,872,204	1,449,936	4,322,140	1,021,923	(180,861)	841,062	35.58%	-12.47%	19.46%	3,894,127	1,269,075	5,163,202
17	St. John's Highlands	Putnam	W	9,772		9,772	9,900	0	9,900	101.31%		101.31%	19,672		19,672
18	Stone Mountain	Lake	W	2,313		2,313	4,609	0	4,609	199.26%		199.26%	6,922		6,922
19	Sugar Mill	Volusia	W & S	155,496	156,749	312,245	37,657	55,793	93,451	24.22%	35.59%	29.93%	193,153	212,542	405,696
20	Sugar Mill Woods	Citrus	W & S	397,289	428,005	825,294	285,491	34,661	320,152	71.86%	8.10%	38.79%	682,780	462,666	1,145,446
21	Sunny Hills Util	Washington	W & S	78,215	72,529	150,744	91,549	35,475	127,025	117.05%	48.91%	84.27%	169,764	108,004	277,769
22	Sunshine Parkway	Lake	W & S	17,849	27,144	44,993	21,293	17,672	38,965	119.30%	65.11%	86.60%	39,142	44,816	83,958
23	Tropical Park	Osceola	W	99,357		99,357	21,317	0	21,317	21.45%		21.45%	120,674		120,674
24	University Shores	Orange	W & S	644,516	876,279	1,520,795	154,432	401,665	556,097	23.96%	45.84%	36.57%	798,948	1,277,944	2,076,892
25	Venetian Village	Lake	W & S	21,564	33,643	55,207	8,907	8,723	17,630	41.31%	25.93%	31.93%	30,471	42,366	72,837
26	Welaka	Putnam	W	13,916		13,916	4,156	0	4,156	29.86%		29.86%	18,072		18,072
27	Western Shores	Lake	W	43,227		43,227	15,717	0	15,717	36.36%		36.36%	58,944		58,944
28	Westmont	Orange	W	34,131		34,131	(3,632)	0	(3,632)	-10.64%		-10.64%	30,499		30,499
29	Windsong	Osceola	W	25,142		25,142	12,566	0	12,566	49.98%		49.98%	37,708		37,708
30	Woodmere	Duval	W & S	206,187	368,677	574,864	71,113	357,891	429,004	34.49%	97.07%	74.63%	277,300	726,568	1,003,868
31	Wootens	Putnam	W	2,196		2,196	5,974	0	5,974	272.06%		272.06%	8,170		8,170
32	Zephyr Shores	Pasco	W & S	50,434	35,460	85,894	40,889	65,152	106,041	81.07%	183.73%	123.46%	91,323	100,612	191,935
33	TOTAL - WATER & SEWER			12,611,473	7,270,877	19,882,350	4,886,364	3,778,498	8,664,862	38.75%	51.97%	43.58%	17,497,837	11,049,375	28,547,212

0025-8

Revised 6/17/92

SUMMARY OF TOTAL FILED FPSC JURISDICTIONAL PRESENT REQUIRED INCOME - 1991 (INTERIM RATES)

Company: SSU - All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: FPSC Jurisdictional Summary
 (Income)
 Page 2 of 2
 Preparer: Chuck Lewis

Explanation: Provide a FPSC jurisdictional summary schedule of water and sewer present required income components for all FPSC systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1991 REQUIRED OPERATING INCOME (INTERIM RATES)											
Line No.	OPERATING INCOME COMPONENTS	PRESENT INCOME			REQUIRED INCREASE			REQUIRED INCOME			Supporting Schedules
		Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	
1	OPERATING REVENUES:										
2	Sales of Water / Sewer	\$12,611,473	\$7,270,877	\$19,882,350	\$3,681,112	\$3,304,266	\$6,985,378	\$16,292,585	\$10,575,143	\$26,867,728	B-1(W) B-2(S)
3	Other Revenues	213,929	2,370	216,299	0	0	0	213,929	2,370	216,299	B-1(W) B-2(S)
4	TOTAL OPERATING REVENUES	12,825,402	7,273,247	20,098,649	3,681,112	3,304,266	6,985,378	16,506,514	10,577,513	27,084,027	B-1(W) B-2(S)
5	OPERATING EXPENSES:										
6	Operation & Maintenance	7,798,176	4,754,874	12,553,050	0	0	0	7,798,176	4,754,874	12,553,050	B-1(W) B-2(S)
7	Depreciation, net of CIAC Amort.	1,727,546	1,235,716	2,963,262	0	0	0	1,727,546	1,235,716	2,963,262	B-1(W) B-2(S)
8	Amortization	(621)	(11,826)	(12,447)	0	0	0	(621)	(11,826)	(12,447)	B-1(W) B-2(S)
9	Taxes Other Than Income	1,721,170	1,107,089	2,828,259	165,650	148,692	314,342	1,886,820	1,255,781	3,142,601	B-1(W) B-2(S)
10	Provision For Income Taxes	(318,956)	(577,171)	(896,127)	1,322,868	1,187,443	2,510,311	1,003,912	610,272	1,614,184	B-1(W) B-2(S)
11	TOTAL OPERATING EXPENSES	10,927,315	6,508,682	17,435,997	1,488,518	1,336,135	2,824,653	12,415,834	7,844,816	20,260,650	B-1(W) B-2(S)
12	NET OPERATING INCOME:	\$1,898,087	\$764,565	\$2,662,652	\$2,192,593	\$1,968,132	\$4,160,725	\$4,090,680	\$2,732,697	\$6,823,377	B-1(W) B-2(S)
13	RATE BASE	\$34,055,658	\$22,830,523	\$56,886,181				\$34,055,658	\$22,830,523	\$56,886,181	A-1(W) A-2(S)
14	RATE OF RETURN	5.57%	3.35%	4.68%				12.01%	11.97%	11.99%	B-1(W) B-2(S)
15	RETURN ON COMMON EQUITY	-1.21%	-6.42%	-3.30%				13.87%	13.77%	13.83%	

0025-9

Revised 6/17/92

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

FPSC

Schedule: B-1 (W), B-2 (S) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WATER AND SEWER SYSTEMS (FPSC)				Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Ameika Island	Nassau	W & S	965,631	1,991,199	2,956,830	184,151	144,349	328,500	19.07%	7.25%	11.11%	30.39%	2.71%	11.75%
2	Apache Shores	Citrus	W & S	41,576	54,562	96,137	4,839	(1,217)	3,622	11.64%	-2.23%	3.77%	12.99%	-19.48%	-5.44%
3	Apple Valley	Seminole	W & S	318,744	67,250	385,994	54,313	18,522	72,835	17.04%	27.54%	18.87%	25.64%	50.23%	29.92%
4	Bay Lake Estates	Osceola	W	49,721		49,721	(4,338)		(4,338)	-8.72%		-8.72%	-34.69%		-34.69%
5	Beacon Hills	Duval	W & S	907,194	838,349	1,745,543	49,505	(33,174)	16,331	5.46%	-3.96%	0.94%	-1.48%	-23.52%	-12.07%
6	Beecher's Point	Putnam	W & S	88,848	17,818	106,665	2,917	(6,178)	(3,261)	3.28%	-34.67%	-3.06%	-6.57%	-95.44%	-21.42%
7	Burnt Store	Charl / Lee	W & S	736,617	424,432	1,161,049	57,451	29,255	86,707	7.80%	6.89%	7.47%	4.00%	1.88%	3.23%
8	Carlton Village	Lake	W	37,132		37,132	3,122		3,122	8.41%		8.41%	5.43%		5.43%
9	Chuluota	Seminole	W & S	486,034	1,065,118	1,551,152	(4,984)	(3,424)	(8,408)	-1.03%	-0.32%	-0.54%	-16.66%	-15.01%	-15.53%
10	Citrus Park	Marion	W & S	62,680	643,032	705,712	5,902	42,649	48,551	9.42%	6.63%	6.88%	7.79%	1.27%	1.85%
11	Citrus Springs Util	Citrus	W & S	1,112,391	180,078	1,292,469	6,672	18,981	25,653	0.60%	10.54%	1.98%	-12.85%	10.42%	-9.61%
12	Crystal River Highl.	Citrus	W	31,143		31,143	(5,855)		(5,855)	-18.80%		-18.80%	-58.28%		-58.28%
13	Daetwyler Shores	Orange	W	59,540		59,540	(1,314)		(1,314)	-2.21%		-2.21%	-19.43%		-19.43%
14	Deltona Utilities	Volusia	W & S	8,177,555	6,093,967	14,271,522	538,007	(21,549)	516,458	6.58%	-0.35%	3.62%	1.15%	-15.09%	-5.79%
15	Dol Ray Manor	Seminole	W	53,402		53,402	590		590	1.11%		1.11%	-11.67%		-11.67%
16	Druid Hills	Seminole	W	212,851		212,851	13,631		13,631	6.40%		6.40%	0.74%		0.74%
17	East Lk Harris Est	Lake	W	36,498		36,498	445		445	1.22%		1.22%	-11.41%		-11.41%
18	Fern Park	Seminole	W	70,457		70,457	2,163		2,163	3.07%		3.07%	-7.07%		-7.07%
19	Fern Terrace	Lake	W	28,030		28,030	6,274		6,274	22.38%		22.38%	38.14%		38.14%
20	Fisherman's Haven	Martin	W & S	15,155	51,820	66,974	725	(1,001)	(276)	4.79%	-1.93%	-0.41%	-3.05%	-18.78%	-15.22%
21	Florida Cent. Comm. Pk.	Seminole	S		1,570	1,570		(20,376)	(20,376)				-3052.88%		-3052.88%
22	Fountains	Osceola	W	280,816		280,816	1,409		1,409	0.50%		0.50%	-13.08%		-13.08%
23	Fox Run	Martin	W & S	184,799	57,376	242,175	(10,508)	(10,796)	(21,305)	-5.69%	-18.82%	-8.80%	-27.57%	-58.32%	-34.86%
24	Friendly Center	Lake	W	8,418		8,418	(1,186)		(1,186)	-14.09%		-14.09%	-47.25%		-47.25%
25	Golden Terrace	Citrus	W	29,341		29,341	2,583		2,583	8.80%		8.80%	6.36%		6.36%
26	Gospel Island Est	Citrus	W	2,008		2,008	(5,249)		(5,249)	-261.32%		-261.32%	-626.11%		-626.11%
27	Grand Terrace	Lake	W	90,026		90,026	4,312		4,312	4.79%		4.79%	-3.05%		-3.05%
28	Harmony Homes	Seminole	W	44,276		44,276	(297)		(297)	-0.67%		-0.67%	-15.83%		-15.83%
29	Hermits Cove	Putnam	W	153,901		153,901	3,545		3,545	2.30%		2.30%	-8.87%		-8.87%
30	Hobby Hills	Lake	W	30,826		30,826	(34)		(34)	-0.11%		-0.11%	-14.52%		-14.52%

(Continued...)

0025-10

Revised 6/17/92

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Holiday Haven	Lake	W & S	20,665	25,872	46,537	(585)	(10,257)	(10,842)	-2.83%	-39.65%	-23.30%	-20.89%	-107.08%	-68.81%
2	Holiday Heights	Orange	W	34,289		34,289	1,029		1,029	3.00%		3.00%	-7.23%		-7.23%
3	Imperial Mobile Terr	Lake	W	59,897		59,897	(6,999)		(6,999)	-11.68%		-11.68%	-41.62%		-41.62%
4	Intercession City	Osceola	W	163,194		163,194	(4,178)		(4,178)	-2.56%		-2.56%	-20.25%		-20.25%
5	Interlachen Lk Est	Putnam	W	48,522		48,522	(877)		(877)	-1.81%		-1.81%	-18.49%		-18.49%
6	Jungle Den	Volusia	W & S	13,706	282,524	296,230	(1,588)	(23,355)	(24,943)	-11.58%	-8.27%	-8.42%	-41.38%	-33.61%	-33.97%
7	Keystone Heights	Clay	W	667,508		667,508	47,939		47,939	7.18%		7.18%	2.56%		2.56%
8	Kingswood	Brevard	W	9,268		9,268	(631)		(631)	-6.81%		-6.81%	-30.20%		-30.20%
9	Lake Ajay Estates	Osceola	W	120,176		120,176	(836)		(836)	-0.70%		-0.70%	-15.89%		-15.89%
10	Lake Brantley	Seminole	W	32,413		32,413	(576)		(576)	-1.78%		-1.78%	-18.42%		-18.42%
11	Lake Conway Park	Orange	W	32,113		32,113	(2,519)		(2,519)	-7.84%		-7.84%	-32.62%		-32.62%
12	Lake Harriet Estates	Seminole	W	78,949		78,949	7,017		7,017	8.89%		8.89%	6.55%		6.55%
13	Lakeview Villas	Clay	W	13,455		13,455	(3,285)		(3,285)	-24.42%		-24.42%	-71.43%		-71.43%
14	Leilani Heights	Martin	W & S	126,795	312,163	438,958	16,868	41,367	58,235	13.30%	13.25%	13.27%	16.89%	16.77%	16.80%
15	Leisure Lakes	Highlands	W & S	70,662	40,925	111,587	(2,966)	1,012	(1,954)	-4.20%	2.47%	-1.75%	-24.09%	-8.47%	-18.36%
16	Marco Shores Util	Collier	W & S	447,574	339,074	786,649	14,473	37,904	52,377	3.23%	11.18%	6.66%	-6.69%	11.91%	1.33%
17	Marion Oaks Util	Marion	W & S	2,425,797	1,856,680	4,282,476	153,287	106,989	260,276	6.32%	5.76%	6.08%	0.54%	-0.77%	-0.03%
18	Mereditl Manor	Seminole	W & S	319,885	6,750	326,635	28,397	2,193	30,590	8.88%	32.49%	9.37%	6.53%	61.80%	7.67%
19	Morningview	Lake	W & S	26,720	47,136	73,856	(411)	(1,911)	(2,322)	-1.54%	-4.05%	-3.14%	-17.86%	-23.75%	-21.62%
20	Oak Forest	Citrus	W	31,330		31,330	(530)		(530)	-1.69%		-1.69%	-18.22%		-18.22%
21	Oakwood	Brevard	W	25,013		25,013	(282)		(282)	-1.13%		-1.13%	-16.90%		-16.90%
22	Palisades Country Clb	Lake	W	138,825		138,825	4,145		4,145	2.99%		2.99%	-7.27%		-7.27%
23	Palm Port	Putnam	W & S	29,452	31,420	60,871	1,140	(760)	380	3.87%	-2.42%	0.62%	-5.19%	-19.92%	-12.80%
24	Palm Terrace	Pasco	W & S	210,852	281,991	492,844	(62,388)	(77,575)	(139,962)	-29.59%	-27.51%	-28.40%	-83.54%	-78.67%	-80.75%
25	Palms Mobile Home Pk	Lake	W	14,766		14,766	(858)		(858)	-5.81%		-5.81%	-27.87%		-27.87%
26	Park Manor	Putnam	W & S	18,594	12,093	30,686	(1,777)	(4,262)	(6,039)	-9.56%	-35.24%	-19.88%	-36.64%	-96.78%	-60.34%
27	Picciola Island	Lake	W	53,932		53,932	7,008		7,008	13.00%		13.00%	16.17%		16.17%
28	Pine Ridge Estates	Osceola	W	94,247		94,247	11,168		11,168	11.85%		11.85%	13.49%		13.49%
29	Pine Ridge Utilities	Citrus	W	661,481		661,481	56,811		56,811	8.59%		8.59%	5.85%		5.85%
30	Piney Woods	Lake	W	85,466		85,466	8,341		8,341	9.76%		9.76%	8.59%		8.59%

(Continued...)

0025-11

Revised 6/17/92

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W), B-2 (S) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Point O' Woods	Citrus	W & S	172,223	305,713	477,936	(2,075)	(2,099)	(4,174)	-1.20%	-0.69%	-0.87%	-17.08%	-15.87%	-16.30%
2	Pomona Park	Putnam	W	44,741		44,741	4,797		4,797	10.72%		10.72%	10.84%		10.84%
3	Postmaster Village	Clay	W	120,165		120,165	(11,326)		(11,326)	-9.43%		-9.43%	-36.33%		-36.33%
4	Quail Ridge	Lake	W	53,073		53,073	313		313	0.59%		0.59%	-12.88%		-12.88%
5	River Grove	Putnam	W	69,897		69,897	982		982	1.40%		1.40%	-10.97%		-10.97%
6	River Park	Putnam	W	107,761		107,761	4,229		4,229	3.92%		3.92%	-5.07%		-5.07%
7	Rolling Green	Citrus	W	13,113		13,113	4,319		4,319	32.94%		32.94%	62.86%		62.86%
8	Rosemont	Citrus	W	167,063		167,063	(4,152)		(4,152)	-2.49%		-2.49%	-20.08%		-20.08%
9	Salt Springs	Marion	W & S	367,562	58,309	425,871	(5,850)	20,729	14,879	-1.59%	35.55%	3.49%	-17.99%	68.98%	-6.08%
10	Samira Villas	Marion	W	10,256		10,256	(1,842)		(1,842)	-17.97%		-17.97%	-56.32%		-56.32%
11	Saratoga Harbour	Putnam	W	70,262		70,262	(2,277)		(2,277)	-3.24%		-3.24%	-21.85%		-21.85%
12	Silver Lake Estates	Lake	W	166,905		166,905	46,949		46,949	28.13%		28.13%	51.60%		51.60%
13	Silver Lake Oaks	Putnam	W & S	31,722	15,279	47,001	(3,573)	(4,228)	(7,801)	-11.26%	-27.67%	-18.60%	-40.63%	-79.05%	-53.12%
14	Skycrest	Lake	W	45,903		45,903	2,585		2,585	5.63%		5.63%	-1.08%		-1.08%
15	South Forty	Marion	S		489,220	489,220		(1,322)	(1,322)		-0.27%	-0.27%		-14.89%	-14.89%
16	Spring Hill Util	Hernando	W & S	6,791,012	1,970,755	8,761,766	421,503	399,355	820,858	6.21%	20.26%	9.37%	0.27%	33.19%	7.68%
17	St. John's Highlands	Putnam	W	27,976		27,976	(1,661)		(1,661)	-5.94%		-5.94%	-28.16%		-28.16%
18	Stone Mountain	Lake	W	6,964		6,964	(1,776)		(1,776)	-25.51%		-25.51%	-73.98%		-73.98%
19	Sugar Mill	Volusia	W & S	321,076	428,766	749,842	22,783	24,250	47,033	7.10%	5.66%	6.27%	2.35%	-1.02%	0.43%
20	Sugar Mill Woods	Citrus	W & S	1,762,032	0	1,762,032	56,385	1,675	58,060	3.20%		3.30%	-6.77%		-6.54%
21	Sunny Hills Util	Washington	W & S	315,823	197,251	513,073	(12,200)	4,856	(7,344)	-3.86%	2.46%	-1.43%	-23.30%	-8.49%	-17.61%
22	Sunshine Parkway	Lake	W & S	124,397	146,843	271,241	2,008	6,830	8,838	1.61%	4.65%	3.26%	-10.48%	-3.37%	-6.63%
23	Tropical Park	Osceola	W	190,735		190,735	15,564		15,564	8.16%		8.16%	4.85%		4.85%
24	University Shores	Orange	W & S	1,932,374	3,148,182	5,080,556	164,002	162,709	326,711	8.49%	5.17%	6.43%	5.61%	-2.16%	0.80%
25	Venetian Village	Lake	W & S	44,320	52,921	97,241	1,495	2,215	3,709	3.37%	4.19%	3.81%	-6.36%	-4.46%	-5.33%
26	Welaka	Putnam	W	20,896		20,896	1,045		1,045	5.00%		5.00%	-2.55%		-2.55%
27	Western Shores	Lake	W	128,871		128,871	8,731		8,731	6.78%		6.78%	1.60%		1.60%
28	Westmont	Orange	W	15,884		15,884	5,477		5,477	34.48%		34.48%	66.47%		66.47%
29	Windsong	Osceola	W	73,962		73,962	2,452		2,452	3.32%		3.32%	-6.50%		-6.50%
30	Woodmere	Duval	W & S	360,994	1,228,420	1,589,414	13,446	(53,235)	(39,789)	3.72%	-4.33%	-2.50%	-5.54%	-24.41%	-20.12%
31	Woolens	Putnam	W	6,146		6,146	(2,557)		(2,557)	-41.60%		-41.60%	-111.65%		-111.65%
32	Zephyr Shores	Pasco	W & S	100,396	65,664	166,060	(6,814)	(24,558)	(31,372)	-6.79%	-37.40%	-18.89%	-30.15%	-101.82%	-58.49%
33	TOTAL - WATER & SEWER			34,055,658	22,830,522	56,886,180	1,898,087	764,565	2,662,652	5.57%	3.35%	4.68%	-1.21%	-6.42%	-3.30%

0025-12

Revised 6/17/92

SUMMARY OF REQUIRED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

FPSC

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

Schedule: B-1 (W), B-2 (S) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the required revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			REQUIRED REVENUE INCREASE						REQUIRED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Amelia Island	Nassau	W & S	526,015	597,655	1,123,670	(123,219)	141,096	17,877	-23.42%	23.61%	1.59%	402,796	738,751	1,141,547
2	Apache Shores	Citrus	W & S	34,223	18,079	52,302	601	13,494	14,094	1.76%	74.64%	26.95%	34,824	31,573	66,396
3	Apple Valley	Seminole	W & S	184,436	70,177	254,613	(29,002)	(17,977)	(46,979)	-15.72%	-18.45%	-18.45%	155,434	52,200	207,634
4	Bay Lake Estates	Osceola	W	8,305		8,305	16,682	0	16,682	200.87%		200.87%	24,987		24,987
5	Beacon Hills	Duval	W & S	434,845	557,167	992,012	93,869	219,245	313,114	21.59%	39.35%	31.56%	528,714	776,412	1,305,126
6	Beecher's Point	Pulnam	W & S	14,033	6,150	20,183	11,899	13,740	25,639	84.80%	223.41%	127.03%	25,932	19,890	45,822
7	Burnt Store	Charl / Lee	W & S	237,365	166,026	403,391	38,717	28,768	67,485	16.31%	17.33%	16.73%	276,082	194,794	470,876
8	Carlton Village	Lake	W	19,931		19,931	2,270	0	2,270	11.39%		11.39%	22,201		22,201
9	Chuluota	Seminole	W & S	93,492	40,688	134,180	103,185	213,539	316,724	110.37%	524.82%	236.04%	196,877	254,227	450,904
10	Citrus Park	Marion	W & S	55,529	136,105	191,634	2,951	60,321	63,272	5.31%	44.32%	33.02%	58,480	196,426	254,906
11	Citrus Springs Util	Citrus	W & S	265,360	153,318	418,678	190,311	754	191,064	71.72%	0.49%	45.64%	455,671	154,072	609,742
12	Crystal River Highl.	Citrus	W	7,085		7,085	16,131	0	16,131	227.68%		227.68%	23,216		23,216
13	Daetwyler Shores	Orange	W	21,647		21,647	14,271	0	14,271	65.93%		65.93%	35,918		35,918
14	Delltona Utilities	Volusia	W & S	3,409,568	828,729	4,238,297	812,895	1,315,062	2,127,957	23.84%	158.68%	50.21%	4,222,463	2,143,791	6,366,254
15	Dol Ray Manor	Seminole	W	15,754		15,754	9,427	0	9,427	59.84%		59.84%	25,181		25,181
16	Druid Hills	Seminole	W	61,921		61,921	18,639	0	18,639	30.10%		30.10%	80,560		80,560
17	East Lk Harris Est	Lake	W	19,733		19,733	6,637	0	6,637	33.63%		33.63%	26,370		26,370
18	Fern Park	Seminole	W	27,241		27,241	10,113	0	10,113	37.12%		37.12%	37,354		37,354
19	Fern Terrace	Lake	W	25,310		25,310	(4,862)	0	(4,862)	-19.21%		-19.21%	20,448		20,448
20	Fisherman's Haven	Martin	W & S	19,661	33,028	52,689	1,848	12,165	14,013	9.40%	36.83%	26.60%	21,509	45,193	66,702
21	Florida Cent. Comm. Pk.	Seminole	S		69,480	69,480	0	34,515	34,515		49.68%	49.68%	103,995	103,995	103,995
22	Fountains	Osceola	W	4,376		4,376	50,720	0	50,720	1159.05%		1159.05%	55,096		55,096
23	Fox Run	Martin	W & S	21,047	16,940	37,987	55,028	29,733	84,761	261.45%	175.52%	223.13%	76,075	46,673	122,748
24	Friendly Center	Lake	W	3,522		3,522	3,694	0	3,694	104.89%		104.89%	7,216		7,216
25	Golden Terrace	Citrus	W	23,135		23,135	1,598	0	1,598	6.91%		6.91%	24,733		24,733
26	Gospel Island Est	Citrus	W	1,417		1,417	9,218	0	9,218	650.54%		650.54%	10,635		10,635
27	Grand Terrace	Lake	W	12,157		12,157	9,780	0	9,780	80.45%		80.45%	21,937		21,937
28	Harmony Homes	Seminole	W	12,183		12,183	9,137	0	9,137	75.00%		75.00%	21,320		21,320
29	Hermits Cove	Pulnam	W	27,340		27,340	25,183	0	25,183	92.11%		92.11%	52,523		52,523
30	Hobby Hills	Lake	W	15,333		15,333	6,294	0	6,294	41.05%		41.05%	21,627		21,627

(Continued...)

0025-13

Revised 6/17/92

SUMMARY OF REQUIRED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the required revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			REQUIRED REVENUE INCREASE						REQUIRED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Holiday Haven	Lake	W & S	22,584	14,672	37,256	4,888	22,112	27,000	21.65%	150.71%	72.47%	27,472	36,784	64,256
2	Holiday Heights	Orange	W	12,746		12,746	4,754	0	4,754	37.30%		37.30%	17,500		40,619
3	Imperial Mobile Terr	Lake	W	17,546		17,546	23,073	0	23,073	131.50%		131.50%	40,619		40,619
4	Intercession City	Osceola	W	48,407		48,407	41,262	0	41,262	85.24%		85.24%	89,669		89,669
5	Interlachen Lk Est	Putnam	W	28,111		28,111	11,289	0	11,289	40.16%		40.16%	39,400		39,400
6	Jungle Den	Volusia	W & S	20,111	15,659	35,770	5,257	92,620	97,876	26.14%	591.48%	273.63%	25,368	108,279	133,646
7	Keystone Heights	Clay	W	211,293		211,293	59,376	0	59,376	28.10%		28.10%	270,669		270,669
8	Kingswood	Brevard	W	12,832		12,832	2,812	0	2,812	21.91%		21.91%	15,644		15,644
9	Lake Ajay Estates	Osceola	W	11,800		11,800	24,122	0	24,122	204.42%		204.42%	35,922		35,922
10	Lake Brantley	Seminole	W	11,346		11,346	7,290	0	7,290	64.26%		64.26%	18,636		18,636
11	Lake Conway Park	Orange	W	12,889		12,889	10,736	0	10,736	83.30%		83.30%	23,625		23,625
12	Lake Harriet Estates	Seminole	W	47,962		47,962	3,621	0	3,621	7.55%		7.55%	51,583		51,583
13	Lakeview Villas	Clay	W	768		768	8,059	0	8,059	1049.39%		1049.39%	8,827		8,827
14	Leilani Heights	Martin	W & S	82,252	174,370	256,622	(2,667)	(6,298)	(8,965)	-3.24%	-3.61%	-3.49%	79,585	168,072	247,657
15	Leisure Lakes	Highlands	W & S	29,226	30,638	59,864	18,338	6,037	24,375	62.75%	19.70%	40.72%	47,564	36,675	84,239
16	Marco Shores Util	Collier	W & S	119,375	118,798	238,173	63,092	2,570	65,662	52.85%	2.16%	27.57%	182,467	121,368	303,835
17	Marion Oaks Util	Marion	W & S	534,705	442,802	977,507	206,928	175,734	382,662	38.70%	39.69%	39.15%	741,633	618,536	1,360,169
18	Meredith Manor	Seminole	W & S	121,658	14,161	135,819	14,729	(2,365)	12,365	12.11%	-16.70%	9.10%	136,387	11,796	148,184
19	Morningview	Lake	W & S	8,457	16,072	24,529	6,096	12,744	18,840	72.09%	79.29%	76.81%	14,553	28,816	43,369
20	Oak Forest	Citrus	W	25,380		25,380	7,228	0	7,228	28.48%		28.48%	32,608		32,608
21	Oakwood	Brevard	W	37,148		37,148	5,202	0	5,202	14.00%		14.00%	42,350		42,350
22	Palisades Country Clb	Lake	W	11,584		11,584	19,285	0	19,285	166.48%		166.48%	30,869		30,869
23	Palm Port	Putnam	W & S	16,604	23,015	39,619	4,044	7,632	11,676	24.36%	33.16%	29.47%	20,648	30,647	51,295
24	Palm Terrace	Pasco	W & S	194,246	98,424	292,670	144,602	183,547	328,149	74.44%	186.49%	112.12%	338,848	281,971	620,819
25	Palms Mobile Home Pk	Lake	W	7,411		7,411	4,428	0	4,428	59.75%		59.75%	11,839		11,839
26	Park Manor	Putnam	W & S	5,816	7,990	13,806	6,746	9,602	16,347	115.99%	120.17%	118.41%	12,562	17,592	30,153
27	Picciola Island	Lake	W	27,044		27,044	(856)	0	(856)	-3.16%		-3.16%	26,188		26,188
28	Pine Ridge Estates	Osceola	W	42,568		42,568	(933)	0	(933)	-2.19%		-2.19%	41,635		41,635
29	Pine Ridge Utilities	Citrus	W	155,319		155,319	24,450	0	24,450	15.74%		15.74%	179,769		179,769
30	Piney Woods	Lake	W	36,585		36,585	3,287	0	3,287	8.98%		8.98%	39,872		39,872

(Continued...)

0025-14

Revised 6/17/92

SUMMARY OF REQUIRED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the required revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			REQUIRED REVENUE INCREASE						REQUIRED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Point O' Woods	Citrus	W & S	40,013	20,799	60,812	38,326	65,371	103,697	95.78%	314.30%	170.52%	78,339	86,170	164,509
2	Pomona Park	Putnam	W	30,064		30,064	998	0	998	3.32%		3.32%	31,062		31,062
3	Postmaster Village	Clay	W	12,292		12,292	41,731	0	41,731	339.50%		339.50%	54,023		54,023
4	Quail Ridge	Lake	W	3,028		3,028	9,507	0	9,507	313.97%		313.97%	12,535		12,535
5	River Grove	Putnam	W	21,257		21,257	12,492	0	12,492	58.77%		58.77%	33,749		33,749
6	River Park	Putnam	W	47,678		47,678	14,701	0	14,701	30.83%		30.83%	62,379		62,379
7	Rolling Green	Citrus	W	24,089		24,089	(4,598)	0	(4,598)	-19.09%		-19.09%	19,491		19,491
8	Rosemont	Citrus	W	7,625		7,625	40,769	0	40,769	534.67%		534.67%	48,394		48,394
9	Salt Springs	Marion	W & S	19,069	93,658	112,727	85,231	(22,839)	62,392	446.96%	-24.39%	55.35%	104,300	70,819	175,119
10	Samira Villas	Marion	W	2,040		2,040	5,168	0	5,168	253.33%		253.33%	7,208		7,208
11	Saratoga Harbour	Putnam	W	6,741		6,741	18,037	0	18,037	267.58%		267.58%	24,778		24,778
12	Silver Lake Estates	Lake	W	187,687		187,687	(46,065)	0	(46,065)	-24.54%		-24.54%	141,622		141,622
13	Silver Lake Oaks	Putnam	W & S	4,366	5,863	10,229	11,996	9,966	21,962	274.75%	170.33%	214.90%	16,382	15,849	32,211
14	Skycrest	Lake	W	15,979		15,979	4,947	0	4,947	30.96%		30.96%	20,926		20,926
15	South Forty	Marion	S		51,992	51,992	0	102,588	102,588		197.31%	197.31%		154,580	154,580
16	Spring Hill Util	Hernando	W & S	2,872,204	1,449,936	4,322,140	717,511	(256,887)	460,624	24.98%	-17.72%	10.66%	3,589,715	1,193,049	4,782,764
17	St. John's Highlands	Putnam	W	9,772		9,772	8,448	0	8,448	86.45%		86.45%	18,220		18,220
18	Stone Mountain	Lake	W	2,313		2,313	4,391	0	4,391	189.85%		189.85%	6,704		6,704
19	Sugar Mill	Volusia	W & S	155,496	156,749	312,245	22,447	40,342	62,789	14.44%	25.74%	20.11%	177,943	197,091	375,034
20	Sugar Mill Woods	Citrus	W & S	397,289	428,005	825,294	261,806	(2,813)	258,993	65.90%	-0.66%	31.38%	659,095	425,192	1,084,287
21	Sunny Hills Util	Washington	W & S	78,215	72,529	150,744	80,611	29,401	110,012	103.06%	40.54%	72.98%	158,826	101,930	260,756
22	Sunshine Parkway	Lake	W & S	17,849	27,144	44,993	20,145	16,292	36,437	112.86%	60.02%	80.98%	37,994	43,436	81,430
23	Tropical Park	Osceola	W	99,357		99,357	13,897	0	13,897	13.99%		13.99%	113,254		113,254
24	University Shores	Orange	W & S	644,516	876,279	1,520,795	116,238	364,783	481,021	18.03%	41.63%	31.63%	760,754	1,241,062	2,001,816
25	Venetian Village	Lake	W & S	21,564	33,643	55,207	6,457	6,988	13,445	29.94%	20.77%	24.35%	28,021	40,631	68,652
26	Welaka	Putnam	W	13,916		13,916	2,473	0	2,473	17.77%		17.77%	16,389		16,389
27	Western Shores	Lake	W	43,227		43,227	11,412	0	11,412	26.40%		26.40%	54,639		54,639
28	Westmont	Orange	W	34,131		34,131	(6,192)	0	(6,192)	-18.14%		-18.14%	27,939		27,939
29	Windsong	Osceola	W	25,142		25,142	9,865	0	9,865	39.24%		39.24%	35,007		35,007
30	Woodmere	Duval	W & S	206,187	368,677	574,864	47,851	329,024	376,875	23.21%	89.24%	65.56%	254,038	697,701	951,739
31	Wootens	Putnam	W	2,196		2,196	5,536	0	5,536	252.08%		252.08%	7,732		7,732
32	Zephyr Shores	Pasco	W & S	50,434	35,460	85,894	30,420	53,643	84,062	60.32%	151.28%	97.87%	80,854	89,103	169,956
33	TOTAL - WATER & SEWER			12,611,473	7,270,877	19,882,350	3,681,112	3,304,266	6,985,378	29.19%	45.45%	35.13%	16,292,585	10,575,143	26,867,728

0025-15

Revised 6/17/92

Overall Financial Summary

Historical Test Year Ended 12/31/91

Overall Water and Sewer Financial Summary

- Proposed vs. Required -

1991 (Interim / Final)

COMPARISON OF PROPOSED AND REQUIRED WATER SALES REVENUE INCREASES - 1991 (FINAL)

Company: All Filled FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the comparison of sales revenue increase increase comparison for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	WATER SYSTEMS (FPSC)			WATER SALES REVENUES			WATER SALES REVENUE INCREASE COMPARISONS				
Line No.	System	County	Present	Required	Proposed/ Requested	REQUIRED VS. PRESENT		PROPOSED VS. PRESENT		PROPOSED VS. REQUIRED	
						\$	%	\$	%	\$	%
1	Amelia Island	Nassau	526,015	427,662	527,254	(98,353)	-18.70%	1,239	0.24%	99,592	23.29%
2	Apache Shores	Citrus	34,223	37,746	31,749	3,523	10.30%	(2,474)	-7.23%	(5,997)	-15.89%
3	Apple Valley	Seminole	184,436	173,783	184,343	(10,653)	-5.78%	(93)	-0.05%	10,560	6.08%
4	Bay Lake Estates	Osceola	8,305	26,887	27,430	18,582	223.75%	19,125	230.28%	543	2.02%
5	Beacon Hills	Duval	434,845	581,915	591,632	147,070	33.82%	156,787	36.06%	9,717	1.67%
6	Beecher's Point	Putnam	14,033	27,401	27,910	13,368	95.26%	13,877	98.89%	509	1.86%
7	Burnt Store	Charl / Lee	237,365	290,338	281,395	52,973	22.32%	44,030	18.55%	(8,943)	-3.08%
8	Carlton Village	Lake	19,931	23,787	24,238	3,856	19.35%	4,307	21.61%	451	1.90%
9	Chuluola	Seminole	93,492	210,413	214,320	116,921	125.06%	120,828	129.24%	3,907	1.86%
10	Citrus Park	Manion	55,529	65,365	66,387	9,836	17.71%	10,858	19.55%	1,022	1.56%
11	Citrus Springs Util	Citrus	265,360	505,813	514,928	240,453	90.61%	249,568	94.05%	9,115	1.80%
12	Crystal River Highl.	Citrus	7,085	24,695	25,150	17,610	248.55%	18,065	254.98%	455	1.84%
13	Daetwyler Shores	Orange	21,647	38,145	38,878	16,498	76.21%	17,231	79.60%	733	1.92%
14	Deltona Utilities	Volusia	3,409,568	4,503,639	4,584,179	1,094,071	32.09%	1,174,611	34.45%	80,540	1.79%
15	Dol Ray Manor	Seminole	15,754	26,559	27,078	10,805	68.59%	11,324	71.88%	519	1.95%
16	Druid Hills	Seminole	61,921	85,817	87,505	23,896	38.59%	25,584	41.32%	1,688	1.97%
17	East Lk Harris Est	Lake	19,733	29,490	30,065	9,757	49.45%	10,332	52.36%	575	1.95%
18	Fern Park	Seminole	27,241	41,176	42,008	13,935	51.16%	14,767	54.21%	832	2.02%
19	Fern Terrace	Lake	25,310	22,577	25,339	(2,733)	-10.80%	29	0.11%	2,762	12.24%
20	Fisherman's Haven	Martin	19,661	24,355	24,873	4,694	23.88%	5,212	26.51%	518	2.13%
21	Fountains	Osceola	4,376	56,782	8,385	52,406	1197.59%	4,009	91.61%	(48,397)	-85.23%
22	Fox Run	Martin	21,047	77,166	54,191	56,119	266.64%	33,144	157.48%	(22,975)	-29.77%
23	Friendly Center	Lake	3,522	7,672	7,822	4,150	117.84%	4,300	122.09%	150	1.95%
24	Golden Terrace	Citrus	23,135	26,873	27,375	3,738	16.16%	4,240	18.33%	502	1.87%
25	Gospel Island Est	Citrus	1,417	11,160	3,791	9,743	687.59%	2,374	167.54%	(7,369)	-66.03%
26	Grand Terrace	Lake	12,157	23,594	24,060	11,437	94.07%	11,903	97.91%	466	1.98%
27	Harmony Homes	Seminole	12,183	22,810	23,227	10,627	87.23%	11,044	90.65%	417	1.83%
28	Hermits Cove	Putnam	27,340	54,827	54,126	27,487	100.54%	26,786	97.97%	(701)	-1.28%
29	Hobby Hills	Lake	15,333	23,270	23,694	7,937	51.76%	8,361	54.53%	424	1.82%
30	Holiday Haven	Lake	22,584	29,905	29,222	7,321	32.42%	6,638	29.39%	(683)	-2.28%

(Continued...)

0025-17

Revised 6/17/92

COMPARISON OF PROPOSED AND REQUIRED WATER SALES REVENUE INCREASES - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the comparison of sales revenue increase increase comparison for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	WATER SYSTEMS (FPSC)			WATER SALES REVENUES			WATER SALES REVENUE INCREASE COMPARISONS				
Line No.	System	County	Present	Required	Proposed/Requested	REQUIRED VS. PRESENT		PROPOSED VS. PRESENT		PROPOSED VS. REQUIRED	
						\$	%	\$	%	\$	%
1	Holiday Heights	Orange	12,746	18,899	19,298	6,153	48.27%	6,552	51.40%	399	2.11%
2	Imperial Mobile Terr	Lake	17,546	46,078	46,865	28,532	162.61%	29,319	167.10%	767	1.71%
3	Intercession City	Osceola	48,407	92,651	94,369	44,244	91.40%	45,962	94.95%	1,718	1.85%
4	Interlachen Lk Est	Putnam	28,111	43,467	44,353	15,356	54.63%	16,242	57.78%	886	2.04%
5	Jungla Den	Volusia	20,111	27,671	20,270	7,560	37.59%	159	0.79%	(7,401)	-26.75%
6	Keystone Heights	Clay	211,293	280,411	283,883	69,118	32.71%	72,590	34.36%	3,472	1.24%
7	Kingswood	Brevard	12,832	16,735	17,042	3,903	30.41%	4,210	32.81%	307	1.84%
8	Lake Ajay Estates	Osceola	11,800	37,489	23,684	25,689	217.70%	11,884	100.71%	(13,805)	-36.82%
9	Lake Brantley	Seminole	11,346	20,204	20,515	8,858	78.07%	9,269	81.69%	411	2.03%
10	Lake Conway Park	Orange	12,889	25,258	25,698	12,369	95.96%	12,809	99.38%	440	1.74%
11	Lake Harriet Estates	Seminole	47,962	57,391	58,382	9,429	19.66%	10,420	21.73%	991	1.73%
12	Lakeview Villas	Clay	768	9,316	3,483	8,548	1113.04%	2,715	353.52%	(5,833)	-62.61%
13	Leilani Heights	Martin	82,252	85,516	87,409	3,264	3.97%	5,157	6.27%	1,893	2.21%
14	Leisure Lakes	Highlands	29,226	53,252	54,255	24,026	82.21%	25,029	85.64%	1,003	1.88%
15	Marco Shores Util	Collier	119,375	189,524	193,335	70,149	58.76%	73,960	61.96%	3,811	2.01%
16	Marion Oaks Util	Marion	534,705	795,720	810,618	261,015	48.81%	275,913	51.60%	14,898	1.87%
17	Meredith Manor	Seminole	121,658	150,121	153,003	28,463	23.40%	31,345	25.76%	2,882	1.92%
18	Morningview	Lake	8,457	15,227	15,533	6,770	80.06%	7,076	83.67%	306	2.01%
19	Oak Forest	Citrus	25,380	35,440	36,119	10,060	39.64%	10,739	42.31%	679	1.92%
20	Oakwood	Brevard	37,148	45,962	46,854	8,814	23.73%	9,706	26.13%	862	1.94%
21	Palisades Country Clb	Lake	11,584	31,833	21,383	20,249	174.80%	9,799	84.59%	(10,450)	-32.83%
22	Palm Port	Putnam	16,604	22,286	22,689	5,682	34.22%	6,085	36.65%	403	1.81%
23	Palm Terrace	Pasco	194,246	380,449	387,929	186,203	95.86%	193,683	99.71%	7,480	1.97%
24	Palms Mobile Home Pk	Lake	7,411	13,019	13,252	5,608	75.67%	5,841	78.82%	233	1.79%
25	Park Manor	Putnam	5,816	13,185	11,521	7,369	126.71%	5,705	98.09%	(1,664)	-12.62%
26	Picciola Island	Lake	27,044	28,286	28,822	1,242	4.59%	1,778	6.57%	536	1.90%
27	Pine Ridge Estates	Osceola	42,568	45,511	46,378	2,943	6.91%	3,810	8.95%	867	1.90%
28	Pine Ridge Utilities	Citrus	155,319	197,799	201,724	42,480	27.35%	46,405	29.88%	3,925	1.98%
29	Piney Woods	Lake	36,585	42,502	43,359	5,917	16.17%	6,774	18.52%	857	2.02%
30	Point O' Woods	Citrus	40,013	83,745	85,334	43,732	109.29%	45,321	113.27%	1,589	1.90%

(Continued...)

0025-18

Revised 6/17/92

COMPARISON OF PROPOSED AND REQUIRED WATER SALES REVENUE INCREASES - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the comparison of sales revenue increase increase comparison for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	WATER SYSTEMS (FPSC)			WATER SALES REVENUES			WATER SALES REVENUE INCREASE COMPARISONS				
Line No.	System	County	Present	Required	Proposed/ Requested	REQUIRED VS. PRESENT		PROPOSED VS. PRESENT		PROPOSED VS. REQUIRED	
						\$	%	\$	%	\$	%
1	Pomona Park	Putnam	30,064	33,827	34,449	3,763	12.52%	4,385	14.58%	622	1.84%
2	Postmaster Village	Clay	12,292	58,320	59,427	46,026	374.45%	47,135	383.46%	1,107	1.90%
3	Quail Ridge	Lake	3,028	13,102	8,689	10,074	332.69%	5,661	186.96%	(4,413)	-33.68%
4	River Grove	Putnam	21,257	35,431	36,096	14,174	66.68%	14,839	69.81%	665	1.88%
5	River Park	Putnam	47,678	68,376	69,694	20,698	43.41%	22,016	46.18%	1,318	1.93%
6	Rolling Green	Citrus	24,089	21,057	24,032	(3,032)	-12.59%	(57)	-0.24%	2,975	14.13%
7	Rosemont	Citrus	7,625	48,359	18,963	40,734	534.22%	11,338	148.70%	(29,396)	-60.79%
8	Salt Springs	Marion	19,069	103,110	49,214	84,041	440.72%	30,145	158.08%	(53,896)	-52.27%
9	Samira Villas	Marion	2,040	7,362	7,502	5,322	260.90%	5,462	267.75%	140	1.90%
10	Saratoga Harbour	Putnam	6,741	25,201	13,125	18,460	273.85%	6,384	94.70%	(12,076)	-47.92%
11	Silver Lake Estates	Lake	187,687	159,633	187,103	(28,054)	-14.95%	(584)	-0.31%	27,470	17.21%
12	Silver Lake Oaks	Putnam	4,366	17,135	9,127	12,769	292.47%	4,761	109.05%	(8,008)	-45.74%
13	Skycrest	Lake	15,979	22,682	23,169	6,703	41.95%	7,190	45.00%	487	2.15%
14	Spring Hill Util	Hernando	2,872,204	3,894,127	3,966,936	1,021,923	35.58%	1,094,732	38.11%	72,809	1.87%
15	St. John's Highlands	Putnam	9,772	19,672	20,052	9,900	101.31%	10,280	105.20%	380	1.93%
16	Stone Mountain	Lake	2,313	6,922	4,881	4,609	199.26%	2,568	111.02%	(2,041)	-29.49%
17	Sugar Mill	Volusia	155,496	193,153	196,966	37,657	24.22%	41,470	26.67%	3,813	1.97%
18	Sugar Mill Woods	Citrus	397,289	682,780	692,383	285,491	71.86%	295,094	74.28%	9,603	1.41%
19	Sunny Hills Util	Washington	78,215	169,764	173,150	91,549	117.05%	94,935	121.38%	3,386	1.99%
20	Sunshine Parkway	Lake	17,849	39,142	39,994	21,293	119.30%	22,145	124.07%	852	2.18%
21	Tropical Park	Osceola	99,357	120,674	123,078	21,317	21.45%	23,721	23.87%	2,404	1.99%
22	University Shores	Orange	644,516	798,948	809,523	154,432	23.96%	165,007	25.60%	10,575	1.32%
23	Venetian Village	Lake	21,564	30,471	31,077	8,907	41.31%	9,513	44.12%	606	1.99%
24	Welaka	Putnam	13,916	18,072	18,438	4,156	29.88%	4,522	32.49%	366	2.03%
25	Western Shores	Lake	43,227	58,944	60,093	15,717	36.36%	16,866	39.02%	1,149	1.95%
26	Westmont	Orange	34,131	30,499	34,163	(3,632)	-10.64%	32	0.09%	3,664	12.01%
27	Windsong	Osceola	25,142	37,708	38,379	12,566	49.98%	13,237	52.65%	671	1.78%
28	Woodmere	Duval	206,187	277,300	281,826	71,113	34.49%	75,639	36.68%	4,526	1.63%
29	Woolens	Putnam	2,196	8,170	3,963	5,974	272.06%	1,767	80.46%	(4,207)	-51.50%
30	Zephyr Shores	Pasco	50,434	91,323	90,321	40,889	81.07%	39,887	79.09%	(1,002)	-1.10%
31	TOTAL - WATER		12,611,473	17,497,837	17,675,826	4,886,364	38.75%	5,064,353	40.16%	177,989	1.02%
32	TOTAL - WATER & SEWER		19,882,350	28,547,212	28,547,868	8,664,862	43.58%	8,665,518	43.58%	656	0.00%

0025-19

Revised 6/17/92

COMPARISON OF PROPOSED AND REQUIRED SEWER SALES REVENUE INCREASES - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the comparison of sales revenue increase
 increase comparison for all the systems filed in this docket for the test year.

SEWER SYSTEMS (FPSC)			SEWER SALES REVENUES			SEWER SALES REVENUE INCREASE COMPARISONS					
Line No.	System	County	Present	Required	Proposed/ Requested	REQUIRED VS. PRESENT		PROPOSED VS. PRESENT		PROPOSED VS. REQUIRED	
						\$	%	\$	%	\$	%
1	Amelia Island	Nassau	597,655	766,324	781,179	168,669	28.22%	183,524	30.71%	14,855	1.94%
2	Apache Shores	Citrus	18,079	33,349	22,024	15,270	84.46%	3,945	21.82%	(11,325)	-33.96%
3	Apple Valley	Seminole	70,177	55,472	70,214	(14,705)	-20.95%	37	0.05%	14,742	26.58%
4	Beacon Hills	Duval	557,167	837,148	851,782	279,981	50.25%	294,615	52.88%	14,634	1.75%
5	Beecher's Point	Putnam	6,150	20,825	10,008	14,675	238.62%	3,858	62.73%	(10,817)	-51.94%
6	Burnt Store	Charl / Lee	166,026	204,187	208,298	38,161	22.98%	42,272	25.46%	4,111	2.01%
7	Chuluota	Seminole	40,688	257,268	68,937	216,580	532.29%	28,249	69.43%	(188,331)	-73.20%
8	Citrus Park	Marion	136,105	196,056	130,020	59,951	44.05%	(6,085)	-4.47%	(66,036)	-33.68%
9	Citrus Springs Util	Citrus	153,318	171,281	174,508	17,963	11.72%	21,190	13.82%	3,227	1.88%
10	Deltona Utilities	Volusia	828,729	2,159,355	2,200,267	1,330,626	160.56%	1,371,538	165.50%	40,912	1.89%
11	Fisherman's Haven	Martin	33,028	48,435	49,360	15,407	46.65%	16,332	49.45%	925	1.91%
12	Fla. Cent. Comm. Pk	Seminole	69,480	108,141	110,117	38,661	55.64%	40,637	58.49%	1,976	1.83%
13	Fox Run	Martin	16,940	48,833	49,790	31,893	188.27%	32,850	193.92%	957	1.96%
14	Holiday Haven	Lake	14,672	39,696	35,671	25,024	170.55%	20,999	143.12%	(4,025)	-10.14%
15	Jungle Den	Volusia	15,659	113,872	32,300	98,213	627.20%	16,641	106.27%	(81,572)	-71.63%
16	Leilani Heights	Martin	174,370	175,299	178,754	929	0.53%	4,384	2.51%	3,455	1.97%
17	Leisure Lakes	Highlands	30,638	41,720	42,490	11,082	36.17%	11,852	38.68%	770	1.85%
18	Marco Shores Util	Collier	118,798	128,973	131,372	10,175	8.56%	12,574	10.58%	2,399	1.86%
19	Marion Oaks Util	Marion	442,802	653,331	567,929	210,529	47.54%	125,127	28.26%	(85,402)	-13.07%
20	Meredith Manor	Seminole	14,161	12,393	14,147	(1,768)	-12.49%	(14)	-0.10%	1,754	14.15%
21	Morningview	Lake	16,072	29,560	24,126	13,488	83.92%	8,054	50.11%	(5,434)	-18.38%
22	Palm Port	Putnam	23,015	32,641	33,255	9,626	41.82%	10,240	44.49%	614	1.88%
23	Palm Terrace	Pasco	98,424	324,134	330,061	225,710	229.32%	231,637	235.35%	5,927	1.83%
24	Park Manor	Putnam	7,990	18,456	13,066	10,466	130.99%	5,076	63.53%	(5,390)	-29.20%
25	Point O' Woods	Citrus	20,799	86,522	47,027	65,723	315.99%	26,228	126.10%	(39,495)	-45.65%
26	Salt Springs	Marion	93,658	73,986	75,406	(19,672)	-21.00%	(18,252)	-19.49%	1,420	1.92%
27	Silver Lake Oaks	Putnam	5,863	16,793	9,874	10,930	186.42%	4,011	68.41%	(6,919)	-41.20%
28	South Forty	Marion	51,992	150,734	157,624	98,742	189.92%	105,632	203.17%	6,890	4.57%
29	Spring Hill Util	Hernando	1,449,936	1,269,075	1,449,603	(180,861)	-12.47%	(333)	-0.02%	180,528	14.23%
30	Sugar Mill	Volusia	156,749	212,542	216,701	55,793	35.59%	59,952	38.25%	4,159	1.96%

(Continued...)

0025-20

Revised 6/17/92

COMPARISON OF PROPOSED AND REQUIRED SEWER SALES REVENUE INCREASES - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the comparison of sales revenue increase comparison for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	SEWER SYSTEMS (FPSC)		SEWER SALES REVENUES			SEWER SALES REVENUE INCREASE COMPARISONS					
Line No.	System	County	Present	Required	Proposed/Requested	REQUIRED VS. PRESENT		PROPOSED VS. PRESENT		PROPOSED VS. REQUIRED	
						\$	%	\$	%	\$	%
1	Sugar Mill Woods	Citrus	428,005	462,666	471,253	34,661	8.10%	43,248	10.10%	8,587	1.86%
2	Sunny Hills Util	Washington	72,529	108,004	83,368	35,475	48.91%	10,839	14.94%	(24,636)	-22.81%
3	Sunshine Parkway	Lake	27,144	44,816	45,638	17,672	65.11%	18,494	68.13%	822	1.83%
4	University Shores	Orange	876,279	1,277,944	1,299,993	401,665	45.84%	423,714	48.35%	22,049	1.73%
5	Venetian Village	Lake	33,643	42,366	42,842	8,723	25.93%	9,199	27.34%	476	1.12%
6	Woodmere	Duval	368,677	726,568	740,528	357,891	97.07%	371,851	100.86%	13,960	1.92%
7	Zephyr Shores	Pasco	35,460	100,612	102,510	65,152	183.73%	67,050	189.09%	1,898	1.89%
9	TOTAL - SEWER		7,270,877	11,049,375	10,872,042	3,778,498	51.97%	3,601,165	49.53%	(177,333)	-1.60%
10	TOTAL - WATER & SEWER		19,882,350	28,547,212	28,547,868	8,664,862	43.58%	8,665,518	43.58%	656	0.00%

0025-21

Revised 6/17/92

COMPARISON OF PROPOSED AND REQUIRED WATER SALES REVENUE INCREASES - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the comparison of sales revenue increase increase comparison for all the systems filed in this docket for the test year.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
WATER SYSTEMS (FPSC)			WATER SALES REVENUES			WATER SALES REVENUE INCREASE COMPARISONS					
Line No.	System	County	Present	Required	Proposed/ Requested	REQUIRED VS. PRESENT		PROPOSED VS. PRESENT		PROPOSED VS. REQUIRED	
						\$	%	\$	%	\$	%
1	Amelia Island	Nassau	526,015	402,796	527,254	(123,219)	-23.42%	1,239	0.24%	124,458	30.90%
2	Apache Shores	Citrus	34,223	34,824	31,749	601	1.76%	(2,474)	-7.23%	(3,075)	-8.83%
3	Apple Valley	Seminole	184,436	155,434	184,343	(29,002)	-15.72%	(93)	-0.05%	28,909	18.60%
4	Bay Lake Estates	Osceola	8,305	24,987	25,600	16,682	200.87%	17,295	208.25%	613	2.45%
5	Beacon Hills	Duval	434,845	528,714	550,701	93,869	21.59%	115,856	26.64%	21,987	4.16%
6	Beecher's Point	Putnam	14,033	25,932	26,113	11,899	84.80%	12,080	86.06%	181	0.70%
7	Burnt Store	Charl / Lee	237,365	276,082	262,855	38,717	16.31%	25,490	10.74%	(13,227)	-4.79%
8	Carlton Village	Lake	19,931	22,201	22,677	2,270	11.39%	2,746	13.78%	476	2.15%
9	Chuluota	Seminole	93,492	196,677	200,156	103,185	110.37%	106,664	114.09%	3,479	1.77%
10	Citrus Park	Marion	55,529	58,480	61,970	2,951	5.31%	6,441	11.60%	3,490	5.97%
11	Citrus Springs Util	Citrus	265,360	455,671	481,230	190,311	71.72%	215,870	81.35%	25,559	5.61%
12	Crystal River Highl.	Citrus	7,085	23,216	23,492	16,131	227.68%	16,407	231.57%	276	1.19%
13	Daetwyler Shores	Orange	21,647	35,918	36,368	14,271	65.93%	14,721	68.00%	450	1.25%
14	Deltona Utilities	Volusia	3,409,568	4,222,463	4,288,896	812,895	23.84%	879,328	25.79%	66,433	1.57%
15	Dol Ray Manor	Seminole	15,754	25,181	25,289	9,427	59.84%	9,535	60.52%	108	0.43%
16	Druid Hills	Seminole	61,921	80,560	81,745	18,639	30.10%	19,824	32.01%	1,185	1.47%
17	East Lk Harris Est	Lake	19,733	26,370	28,054	6,637	33.63%	8,321	42.17%	1,684	6.39%
18	Fern Park	Seminole	27,241	37,354	39,227	10,113	37.12%	11,986	44.00%	1,873	5.01%
19	Fern Terrace	Lake	25,310	20,448	25,339	(4,862)	-19.21%	29	0.11%	4,891	23.92%
20	Fisherman's Haven	Martin	19,661	21,509	23,230	1,848	9.40%	3,569	18.15%	1,721	8.00%
21	Fountains	Osceola	4,376	55,096	7,828	50,720	1159.05%	3,452	78.88%	(47,268)	-85.79%
22	Fox Run	Martin	21,047	76,075	50,641	55,028	261.45%	29,594	140.61%	(25,434)	-33.43%
23	Friendly Center	Lake	3,522	7,216	7,308	3,694	104.89%	3,786	107.50%	92	1.27%
24	Golden Terrace	Citrus	23,135	24,733	25,566	1,598	6.91%	2,431	10.51%	833	3.37%
25	Gospel Island Est	Citrus	1,417	10,635	3,542	9,218	650.54%	2,125	149.96%	(7,093)	-66.70%
26	Grand Terrace	Lake	12,157	21,937	22,461	9,780	80.45%	10,304	84.76%	524	2.39%
27	Harmony Homes	Seminole	12,183	21,320	12,656	9,137	75.00%	9,473	77.76%	336	1.58%
28	Hermits Cove	Putnam	27,340	52,523	50,533	25,183	92.11%	23,193	84.83%	(1,990)	-3.79%
29	Hobby Hills	Lake	15,333	21,627	22,135	6,294	41.05%	6,802	44.36%	508	2.35%
30	Holiday Haven	Lake	22,584	27,472	27,295	4,888	21.65%	4,711	20.86%	(177)	-0.65%

(Continued...)

0025-22

Revised 6/17/92

COMPARISON OF PROPOSED AND REQUIRED WATER SALES REVENUE INCREASES - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the comparison of sales revenue increase increase comparison for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	WATER SYSTEMS (FPSC)			WATER SALES REVENUES			WATER SALES REVENUE INCREASE COMPARISONS				
Line No.	System	County	Present	Required	Proposed/ Requested	REQUIRED VS. PRESENT		PROPOSED VS. PRESENT		PROPOSED VS. REQUIRED	
						\$	%	\$	%	\$	%
1	Holiday Heights	Orange	12,746	17,500	18,044	4,754	37.30%	5,298	41.57%	544	3.11%
2	Imperial Mobile Terr	Lake	17,546	40,619	43,720	23,073	131.50%	26,174	149.17%	3,101	7.63%
3	Intercession City	Osceola	48,407	89,669	88,167	41,262	85.24%	39,760	82.14%	(1,502)	-1.68%
4	Interlachen Lk Est	Putnam	28,111	39,400	41,368	11,289	40.16%	13,257	47.16%	1,968	4.99%
5	Jungle Den	Volusia	20,111	25,368	20,270	5,257	26.14%	159	0.79%	(5,098)	-20.10%
6	Keystone Heights	Clay	211,293	270,669	265,399	59,376	28.10%	54,106	25.61%	(5,270)	-1.95%
7	Kingswood	Brevard	12,832	15,644	15,917	2,812	21.91%	3,085	24.04%	273	1.75%
8	Lake Ajay Estates	Osceola	11,800	35,922	22,133	24,122	204.42%	10,333	87.57%	(13,789)	-38.39%
9	Lake Brantley	Seminole	11,346	18,636	19,280	7,290	64.26%	7,934	69.93%	644	3.45%
10	Lake Conway Park	Orange	12,889	23,625	23,979	10,736	83.30%	11,090	86.04%	354	1.50%
11	Lake Harriet Estates	Seminole	47,962	51,583	54,501	3,621	7.55%	6,539	13.63%	2,918	5.66%
12	Lakeview Villas	Clay	768	8,827	3,251	8,059	1049.39%	2,483	323.31%	(5,576)	-63.17%
13	Leilani Heights	Martin	82,252	79,585	81,598	(2,667)	-3.24%	(654)	-0.80%	2,013	2.53%
14	Leisure Lakes	Highlands	29,226	47,564	50,672	18,336	62.75%	21,446	73.38%	3,108	6.53%
15	Marco Shores Util	Collier	119,375	182,467	180,709	63,092	52.85%	61,334	51.38%	(1,758)	-0.96%
16	Marion Oaks Util	Marion	534,705	741,633	756,812	206,928	38.70%	222,107	41.54%	15,179	2.05%
17	Meredith Manor	Seminole	121,658	136,387	143,162	14,729	12.11%	21,504	17.68%	6,775	4.97%
18	Morningview	Lake	8,457	14,553	14,512	6,096	72.09%	6,055	71.60%	(41)	-0.28%
19	Oak Forest	Citrus	25,380	32,608	33,734	7,228	28.48%	8,354	32.92%	1,126	3.45%
20	Oakwood	Brevard	37,148	42,350	43,794	5,202	14.00%	6,646	17.89%	1,444	3.41%
21	Palisades Country Cib	Lake	11,584	30,869	19,970	19,285	166.48%	8,386	72.39%	(10,899)	-35.31%
22	Palm Port	Putnam	16,604	20,648	21,194	4,044	24.36%	4,590	27.64%	546	2.64%
23	Palm Terrace	Pasco	194,246	338,848	362,659	144,602	74.44%	168,413	86.70%	23,811	7.03%
24	Palms Mobile Home Pk	Lake	7,411	11,839	12,384	4,428	59.75%	4,973	67.10%	545	4.60%
25	Park Manor	Putnam	5,816	12,562	10,767	6,746	115.99%	4,951	85.13%	(1,795)	-14.29%
26	Picciola Island	Lake	27,044	26,188	26,929	(856)	-3.16%	(115)	-0.43%	741	2.83%
27	Pine Ridge Estates	Osceola	42,568	41,635	43,389	(933)	-2.19%	821	1.93%	1,754	4.21%
28	Pine Ridge Utilities	Citrus	155,319	179,769	188,132	24,450	15.74%	32,813	21.13%	8,363	4.65%
29	Piney Woods	Lake	36,585	39,872	40,469	3,287	8.98%	3,884	10.62%	597	1.50%
30	Point O' Woods	Citrus	40,013	78,339	79,789	38,326	95.78%	39,776	99.41%	1,450	1.85%

(Continued...)

0025-23

Revised 6/17/92

COMPARISON OF PROPOSED AND REQUIRED WATER SALES REVENUE INCREASES - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the comparison of sales revenue increase increase comparison for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	WATER SYSTEMS (FPSC)			WATER SALES REVENUES			WATER SALES REVENUE INCREASE COMPARISONS				
Line No.	System	County	Present	Required	Proposed/ Requested	REQUIRED VS. PRESENT		PROPOSED VS. PRESENT		PROPOSED VS. REQUIRED	
						\$	%	\$	%	\$	%
1	Pomona Park	Putnam	30,064	31,062	32,177	998	3.32%	2,113	7.03%	1,115	3.69%
2	Postmaster Village	Clay	12,292	54,023	55,474	41,731	339.50%	43,182	351.30%	1,451	2.69%
3	Quail Ridge	Lake	3,028	12,535	8,119	9,507	313.97%	5,091	168.13%	(4,416)	-35.23%
4	River Grove	Putnam	21,257	33,749	33,734	12,492	58.77%	12,477	58.70%	(15)	-0.04%
5	River Park	Putnam	47,678	62,379	65,145	14,701	30.83%	17,467	36.64%	2,766	4.43%
6	Rolling Green	Citrus	24,089	19,491	24,032	(4,598)	-19.09%	(57)	-0.24%	4,541	23.30%
7	Rosemont	Citrus	7,625	48,394	17,723	40,769	534.67%	10,098	132.43%	(30,671)	-63.38%
8	Salt Springs	Marion	19,069	104,300	45,981	85,231	446.96%	26,912	141.13%	(58,319)	-55.91%
9	Samira Villas	Marion	2,040	7,208	7,007	5,168	253.33%	4,967	243.48%	(201)	-2.79%
10	Saratoga Harbour	Putnam	6,741	24,778	12,252	18,037	267.58%	5,511	81.75%	(12,526)	-50.55%
11	Silver Lake Estates	Lake	187,687	141,622	187,103	(46,065)	-24.54%	(584)	-0.31%	45,481	32.11%
12	Silver Lake Oaks	Putnam	4,366	16,362	8,526	11,996	274.75%	4,160	95.28%	(7,836)	-47.89%
13	Skycrest	Lake	15,979	20,926	21,623	4,947	30.96%	5,644	35.32%	697	3.33%
14	Spring Hill Util	Hernando	2,872,204	3,589,715	3,712,486	717,511	24.98%	840,282	29.26%	122,771	3.42%
15	St. John's Highlands	Putnam	9,772	18,220	18,741	8,448	86.45%	8,969	91.78%	521	2.86%
16	Stone Mountain	Lake	2,313	6,704	4,556	4,391	189.85%	2,243	96.97%	(2,148)	-32.04%
17	Sugar Mill	Volusia	155,496	177,943	183,921	22,447	14.44%	28,425	18.28%	5,978	3.36%
18	Sugar Mill Woods	Citrus	397,289	659,095	647,623	261,806	65.90%	250,334	63.01%	(11,472)	-1.74%
19	Sunny Hills Util	Washington	78,215	158,826	161,785	80,611	103.06%	83,570	106.85%	2,959	1.86%
20	Sunshine Parkway	Lake	17,849	37,994	37,351	20,145	112.86%	19,502	109.26%	(643)	-1.69%
21	Tropical Park	Osceola	99,357	113,254	115,101	13,897	13.99%	15,744	15.85%	1,847	1.63%
22	University Shores	Orange	644,516	760,754	757,051	116,238	18.03%	112,535	17.46%	(3,703)	-0.49%
23	Venelian Village	Lake	21,564	28,021	29,030	6,457	29.94%	7,466	34.62%	1,009	3.60%
24	Welaka	Putnam	13,916	16,389	17,234	2,473	17.77%	3,318	23.84%	845	5.16%
25	Western Shores	Lake	43,227	54,639	56,133	11,412	26.40%	12,906	29.86%	1,494	2.73%
26	Westmont	Orange	34,131	27,939	34,163	(6,192)	-18.14%	32	0.09%	6,224	22.28%
27	Windsong	Osceola	25,142	35,007	35,812	9,865	39.24%	10,670	42.44%	806	2.30%
28	Woodmere	Duval	206,187	254,038	262,732	47,851	23.21%	56,545	27.42%	8,694	3.42%
29	Wootens	Putnam	2,196	7,732	3,702	5,536	252.08%	1,506	68.58%	(4,030)	-52.12%
30	Zephyr Shores	Pasco	50,434	80,854	84,391	30,420	60.32%	33,957	67.33%	-3,537	-4.37%
31	TOTAL - WATER		12,611,473	16,292,585	16,592,665	3,681,112	29.19%	3,981,192	31.57%	300,080	1.84%
32	TOTAL - WATER & SEWER		19,882,350	26,867,728	26,860,901	6,985,378	35.13%	6,978,551	35.10%	(6,827)	-0.03%

0025-24

Revised 6/17/92

COMPARISON OF PROPOSED AND REQUIRED SEWER SALES REVENUE INCREASES - 1991 (INTERIM)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Explanation: Provide a summary schedule that shows the comparison of sales revenue increase comparison for all the systems filed in this docket for the test year.

FPSC

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	SEWER SYSTEMS (FPSC)		SEWER SALES REVENUES			SEWER SALES REVENUE INCREASE COMPARISONS					
Line No.	System	County	Present	Required	Proposed/ Requested	REQUIRED VS. PRESENT		PROPOSED VS. PRESENT		PROPOSED VS. REQUIRED	
						\$	%	\$	%	\$	%
1	Amelia Island	Nassau	597,655	738,751	729,245	141,096	23.61%	131,590	22.02%	(9,506)	-1.29%
2	Apache Shores	Citrus	18,079	31,573	20,562	13,494	74.64%	2,483	13.73%	(11,011)	-34.87%
3	Apple Valley	Seminole	70,177	52,200	70,214	(17,977)	-25.62%	37	0.05%	18,014	34.51%
4	Beacon Hills	Duval	557,167	776,412	795,409	219,245	39.35%	238,242	42.76%	18,997	2.45%
5	Beecher's Point	Pulnam	6,150	19,890	9,293	13,740	223.41%	3,143	51.11%	(10,597)	-53.28%
6	Burnt Store	Charl / Lee	166,026	194,794	194,562	28,768	17.33%	28,536	17.19%	(232)	-0.12%
7	Chuluota	Seminole	40,688	254,227	64,388	213,539	524.82%	23,700	58.25%	(189,839)	-74.67%
8	Citrus Park	Marion	136,105	196,426	130,020	60,321	44.32%	(6,085)	-4.47%	(66,406)	-33.81%
9	Citrus Springs Util	Citrus	153,318	154,072	163,036	754	0.49%	9,718	6.34%	8,964	5.82%
10	Deltona Utilities	Volusia	828,729	2,143,791	2,054,863	1,315,062	158.68%	1,226,134	147.95%	(88,928)	-4.15%
11	Fisherman's Haven	Martin	33,028	45,193	46,110	12,165	36.83%	13,082	39.61%	917	2.03%
12	Fla. Cent. Comm. Pk	Seminole	69,480	103,995	103,022	34,515	49.68%	33,542	48.28%	(973)	-0.94%
13	Fox Run	Martin	16,940	46,673	46,467	29,733	175.52%	29,527	174.30%	(206)	-0.44%
14	Holiday Haven	Lake	14,672	36,784	33,310	22,112	150.71%	18,638	127.03%	(3,474)	-9.44%
15	Jungle Den	Volusia	15,659	108,279	30,156	92,620	591.48%	14,497	92.58%	(78,123)	-72.15%
16	Leilani Heights	Martin	174,370	168,072	167,034	(6,298)	-3.61%	(7,336)	-4.21%	(1,038)	-0.62%
17	Leisure Lakes	Highlands	30,638	36,675	39,671	6,037	19.70%	9,033	29.48%	2,996	8.17%
18	Marco Shores Util	Collier	118,798	121,368	122,698	2,570	2.16%	3,900	3.26%	1,330	1.10%
19	Marion Oaks Util	Marion	442,802	618,536	530,485	175,734	39.69%	87,683	19.80%	(88,051)	-14.24%
20	Meredith Manor	Seminole	14,161	11,796	14,147	(2,365)	-16.70%	(14)	-0.10%	2,351	19.93%
21	Morningview	Lake	16,072	28,816	22,532	12,744	79.29%	6,460	40.19%	(6,284)	-21.81%
22	Palm Port	Pulnam	23,015	30,647	31,064	7,632	33.16%	8,049	34.97%	417	1.36%
23	Palm Terrace	Pasco	98,424	281,971	308,048	183,547	186.49%	209,624	212.98%	28,077	9.25%
24	Park Manor	Pulnam	7,990	17,592	12,200	9,602	120.17%	4,210	52.69%	(5,382)	-30.65%
25	Point O' Woods	Citrus	20,799	86,170	43,918	65,371	314.30%	23,119	111.16%	(42,252)	-49.03%
26	Salt Springs	Marion	93,658	70,819	75,406	(22,839)	-24.39%	(18,252)	-19.49%	4,587	6.48%
27	Silver Lake Oaks	Pulnam	5,863	15,849	9,222	9,986	170.33%	3,359	57.29%	(6,627)	-41.82%
28	South Forty	Marion	51,992	154,580	147,210	102,588	197.31%	95,218	183.14%	(7,370)	-4.77%
29	Spring Hill Util	Hernando	1,449,936	1,193,049	1,449,603	(256,887)	-17.72%	(333)	-0.02%	256,554	21.50%
30	Sugar Mill	Volusia	156,749	197,091	202,408	40,342	25.74%	45,659	29.13%	5,317	2.70%

(Continued...)

0025-25

Revised 6/17/92

COMPARISON OF PROPOSED AND REQUIRED SEWER SALES REVENUE INCREASES - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the comparison of sales revenue increase increase comparison for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	SEWER SYSTEMS (FPSC)		SEWER SALES REVENUES			SEWER SALES REVENUE INCREASE COMPARISONS					
Line No.	System	County	Present	Required	Proposed/ Requested	REQUIRED VS. PRESENT		PROPOSED VS. PRESENT		PROPOSED VS. REQUIRED	
						\$	%	\$	%	\$	%
1	Sugar Mill Woods	Citrus	428,005	425,192	439,172	(2,813)	-0.66%	11,167	2.61%	13,980	3.29%
2	Sunny Hills Util	Washington	72,529	101,930	77,905	29,401	40.54%	5,376	7.41%	(24,025)	-23.57%
3	Sunshine Parkway	Lake	27,144	43,436	42,672	16,292	60.02%	15,528	57.21%	(764)	-1.76%
4	University Shores	Orange	876,279	1,241,062	1,214,491	364,783	41.63%	338,212	38.60%	(26,571)	-2.14%
5	Venetian Village	Lake	33,643	40,631	39,995	6,988	20.77%	6,352	18.88%	(636)	-1.57%
6	Woodmere	Duval	368,677	697,701	691,953	329,024	89.24%	323,276	87.69%	(5,748)	-0.82%
7	Zephyr Shores	Pasco	35,460	89,103	95,745	53,643	151.28%	60,285	170.01%	6,642	7.45%
9	TOTAL - SEWER		7,270,877	10,575,143	10,268,236	3,304,266	45.45%	2,997,359	41.22%	(306,907)	-2.90%
10	TOTAL - WATER & SEWER		19,882,350	26,867,728	26,860,901	6,985,378	35.13%	6,978,551	35.10%	(6,827)	-0.03%

0025-26

Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Total Filed FPSC Water Present and Proposed
Net Operating Income**

- Proposed -

1991 (Interim / Final)

SUMMARY OF TOTAL FILED FPSC WATER PRESENT AND PROPOSED NET OPERATING INCOME - 1991 (INTERIM / FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

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

Schedule: B-1 (W) Summary (Revised)
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	Description	1991 PRESENT AND PROPOSED INCOME (INTERIM)						1991 PRESENT AND PROPOSED INCOME (FINAL)						Supporting Schedules
		PRESENT			PROPOSED			PRESENT			PROPOSED			
		Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Proposed Revenue Increase	Proposed Income	Proposed Revenue Increase %	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Proposed Revenue Increase	Proposed Income	Proposed Revenue Increase %	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1	OPERATING REVENUES:													
2	Water Sales	12,105,392	506,081	12,611,473	3,981,192	16,592,665	31.57%	12,105,392	506,081	12,611,473	5,064,353	17,675,826	40.16%	B-4, B-3 (W)
3	Other Revenues	213,929	0	213,929	0	213,929		213,929	109,021	322,950	0	322,950		B-4 (W)
4	TOTAL OPERATING REVENUES	12,319,321	506,081	12,825,402	3,981,192	16,806,594		12,319,321	615,102	12,934,423	5,064,353	17,998,776		B-4, B-3 (W)
5	OPERATING EXPENSES:													
6	Operation & Maintenance	8,100,901	(302,725)	7,798,176	0	7,798,176		8,100,901	1,163,074	9,263,975	0	9,263,975		B-5 (W)
7	Depreciation, net of CIAC Amort.	1,713,917	13,629	1,727,546	0	1,727,546		1,713,917	13,629	1,727,546	0	1,727,546		B-13 (W)
8	Amortization	(621)	0	(621)	0	(621)		(621)	0	(621)	0	(621)		B-18 (W)
9	Taxes Other Than Income	1,397,849	323,321	1,721,170	179,154	1,900,324		1,397,849	328,227	1,726,076	227,898	1,953,972		B-15, B-3 (W)
10	Provision For Income Taxes	(508,890)	189,934	(318,956)	1,430,707	1,111,751		(508,890)	(324,620)	(833,510)	1,819,959	986,448		B-16, B-3 (W)
11	TOTAL OPERATING EXPENSES	10,703,156	224,160	10,927,315	1,609,861	12,537,176		10,703,156	1,180,311	11,883,466	2,047,855	13,931,321		
12	TOTAL WATER NET INCOME:	1,616,165	281,921	1,898,087	2,371,331	4,269,418		1,616,165	(565,208)	1,050,957	3,016,498	4,067,455		
13	TOTAL WATER RATE BASE	34,707,252		34,055,658		34,055,658		34,707,252		34,238,883		34,238,883		A-1 (W)
14	TOTAL WATER ROR	4.66%		5.57%		12.54%		4.66%		3.07%		11.88%		D-1 (W)
15	TOTAL WATER & SEWER NET INCOME:	1,940,282	722,369	2,662,652	4,156,659	6,819,310		1,940,282	(480,468)	1,449,815	5,161,473	6,611,287		
16	TOTAL WATER & SEWER RATE BASE	50,955,160		56,886,180		56,886,180		50,955,160		57,138,260		57,138,260		
17	TOTAL WATER & SEWER ROR	3.81%		4.68%		11.99%		3.81%		2.54%		11.57%		

0084

Revised 6/17/92

SUMMARY OF WATER PRESENT AND PROPOSED NET OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-1 (W) Summary (Revised)
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present and proposed net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						PROPOSED INCREASE				PROPOSED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Amelia Island	Nassau	968,601	526,015	6,490	532,505	361,856	170,649	17.62%	1,239	0.24%	501	738	527,254	6,490	533,744	362,357	171,387	17.69%
2	Apache Shores	Citrus	42,007	34,223	380	34,603	31,842	2,761	6.57%	(2,474)	-7.23%	(1,000)	(1,474)	31,749	380	32,129	30,841	1,288	3.07%
3	Apple Valley	Seminole	320,955	184,436	4,995	189,431	145,951	43,480	13.55%	(93)	-0.05%	(38)	(55)	184,343	4,995	189,338	145,913	43,425	13.53%
4	Bay Lake Estates	Osceola	49,915	8,305	40	8,345	13,638	(5,293)	-10.60%	19,125	230.28%	7,734	11,391	27,430	40	27,470	21,372	6,098	12.22%
5	Beacon Hills	Duval	913,580	434,845	13,600	448,445	430,343	18,102	1.98%	156,787	36.06%	63,399	93,888	591,632	13,600	605,232	493,743	111,489	12.20%
6	Beecher's Point	Putnam	88,969	14,033	90	14,123	11,792	2,331	2.62%	13,877	98.89%	5,611	8,266	27,910	90	28,000	17,403	10,597	11.91%
7	Burnt Store	Charl / Lee	737,402	237,365	1,160	238,525	184,760	53,765	7.29%	44,030	18.55%	17,804	26,226	281,395	1,160	282,555	202,564	79,991	10.85%
8	Carlton Village	Lake	37,399	19,931	1,175	21,106	19,076	2,030	5.43%	4,307	21.61%	1,742	2,565	24,238	1,175	25,413	20,817	4,596	12.29%
9	Chuluota	Seminole	487,709	93,492	3,895	97,387	110,601	(13,214)	-2.71%	120,828	129.24%	48,859	71,969	214,320	3,895	218,215	159,460	58,755	12.05%
10	Citrus Park	Marion	63,572	55,529	4,005	59,534	58,038	1,496	2.35%	10,858	19.55%	4,391	6,467	66,387	4,005	70,392	62,428	7,964	12.53%
11	Citrus Springs Util	Citrus	1,116,560	265,360	4,131	269,491	283,527	(14,036)	-1.26%	249,568	94.05%	100,917	148,651	514,928	4,131	519,059	384,444	134,615	12.06%
12	Crystal River Highl.	Citrus	31,353	7,085	200	7,285	14,146	(6,861)	-21.88%	18,065	254.98%	7,305	10,760	25,150	200	25,350	21,451	3,899	12.44%
13	Daetwyler Shores	Orange	59,872	21,647	325	21,972	24,871	(2,899)	-4.84%	17,231	79.60%	6,968	10,263	38,878	325	39,203	31,839	7,364	12.30%
14	Deltona Utilities	Volusia	8,229,311	3,409,568	113,450	3,523,018	3,222,552	300,466	3.65%	1,174,611	34.45%	474,973	699,638	4,584,179	113,450	4,697,629	3,697,525	1,000,104	12.15%
15	Dol Ray Manor	Seminole	53,571	15,754	90	15,844	16,082	(238)	-0.44%	11,324	71.88%	4,579	6,745	27,078	90	27,168	20,661	6,507	12.15%
16	Druid Hills	Seminole	213,494	61,921	740	62,661	52,193	10,468	4.90%	25,584	41.32%	10,345	15,239	87,505	740	88,245	62,538	25,707	12.04%
17	East Lk Harris Est	Lake	36,911	19,733	325	20,058	21,599	(1,541)	-4.17%	10,332	52.38%	4,178	6,154	30,065	325	30,390	25,777	4,613	12.50%
18	Fern Park	Seminole	70,918	27,241	1,015	28,256	28,351	(95)	-0.13%	14,767	54.21%	5,971	8,796	42,008	1,015	43,023	34,322	8,701	12.27%
19	Fern Terrace	Lake	28,330	25,310	690	26,000	21,094	4,906	17.32%	29	0.11%	12	17	25,339	690	26,029	21,106	4,923	17.38%
20	Fisherman's Haven	Martin	15,504	19,661	505	20,166	21,168	(1,002)	-6.46%	5,212	26.51%	2,108	3,103	24,873	505	25,378	23,276	2,102	13.58%
21	Fountains	Osceola	280,867	4,376	225	4,601	3,320	1,281	0.46%	4,009	91.61%	1,621	2,388	8,385	225	8,610	4,941	3,669	1.31%
22	Fox Run	Martin	185,135	21,047	830	21,877	33,883	(12,006)	-6.49%	33,144	157.48%	13,402	19,742	54,191	830	55,021	47,285	7,736	4.18%
23	Friendly Center	Lake	8,480	3,522	25	3,547	5,038	(1,491)	-17.58%	4,300	122.09%	1,739	2,561	7,822	25	7,847	6,777	1,070	12.62%
24	Golden Terrace	Citrus	29,628	23,135	240	23,375	22,174	1,201	4.05%	4,240	18.33%	1,715	2,525	27,375	240	27,615	23,888	3,727	12.58%
25	Gospel Island Est	Citrus	2,073	1,417	30	1,447	7,010	(5,563)	-268.37%	2,374	167.54%	960	1,414	3,791	30	3,821	7,970	(4,149)	*****
26	Grand Terrace	Lake	90,192	12,157	665	12,822	9,199	3,623	4.02%	11,903	97.91%	4,813	7,090	24,060	665	24,725	14,012	10,713	11.86%
27	Harmony Homes	Seminole	44,459	12,183	1,110	13,293	14,479	(1,186)	-2.67%	11,044	90.65%	4,466	6,578	23,227	1,110	24,337	18,945	5,392	12.13%
28	Hermits Cove	Putnam	154,342	27,340	665	28,005	26,520	1,485	0.96%	26,786	97.97%	10,831	15,955	54,126	665	54,791	37,351	17,440	11.30%
29	Hobby Hills	Lake	31,096	15,333	1,160	16,493	17,623	(1,130)	-3.63%	8,361	54.53%	3,381	4,880	23,694	1,160	24,854	21,004	3,850	12.38%
30	Holiday Haven	Lake	20,956	22,584	435	23,019	24,955	(1,936)	-9.24%	6,638	29.39%	2,684	3,954	29,222	435	29,657	27,639	2,018	9.63%

(Continued...)

0085

Revised 6/17/92

SUMMARY OF WATER PRESENT AND PROPOSED NET OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-1 (W) Summary (Revised)
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present and proposed net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						PROPOSED INCREASE				PROPOSED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Holiday Heights	Orange	34,441	12,746	300	13,046	12,726	320	0.93%	6,552	51.40%	2,649	3,903	19,298	300	19,598	15,375	4,223	12.26%
2	Imperial Mobile Terr	Lake	60,502	17,546	45	17,591	27,585	(9,994)	-16.52%	29,319	167.10%	11,856	17,463	46,865	45	46,910	39,441	7,469	12.35%
3	Intercession City	Osceola	163,955	48,407	2,845	51,252	58,636	(7,384)	-4.50%	45,962	94.95%	18,585	27,377	94,369	2,845	97,214	77,221	19,993	12.19%
4	Interlachen Lk Est	Putnam	49,071	28,111	630	28,741	32,210	(3,469)	-7.07%	16,242	57.78%	6,568	9,674	44,353	630	44,983	38,778	6,205	12.64%
5	Jungle Den	Volusia	13,984	20,111	415	20,526	23,411	(2,885)	-20.63%	159	0.79%	64	95	20,270	415	20,685	23,475	(2,790)	-19.95
6	Keystone Heights	Clay	669,982	211,293	3,465	214,758	178,410	36,348	5.43%	72,590	34.36%	29,353	43,237	283,883	3,465	287,348	207,763	79,585	11.88%
7	Kingswood	Brevard	9,424	12,832	760	13,592	14,826	(1,234)	-13.10%	4,210	32.81%	1,702	2,508	17,042	760	17,802	16,528	1,274	13.51%
8	Lake Ajay Estates	Osceola	120,298	11,800	290	12,090	13,473	(1,383)	-1.15%	11,884	100.71%	4,805	7,079	23,684	290	23,974	18,278	5,696	4.73%
9	Lake Brantley	Seminole	32,598	11,346	570	11,916	13,421	(1,505)	-4.62%	9,269	81.69%	3,748	5,521	20,615	570	21,185	17,169	4,016	12.32%
10	Lake Conway Park	Orange	32,343	12,889	240	13,129	16,754	(3,625)	-11.21%	12,809	99.38%	5,180	7,629	25,698	240	25,938	21,934	4,004	12.38%
11	Lake Harriet Estates	Seminole	79,646	47,962	1,310	49,272	45,673	3,599	4.52%	10,420	21.73%	4,219	6,207	58,382	1,310	59,692	49,887	9,805	12.31%
12	Lakeview Villas	Clay	13,507	768	60	828	4,357	(3,529)	-26.13%	2,715	353.52%	1,098	1,617	3,483	60	3,543	5,455	(1,912)	-14.15
13	Lakeland Heights	Marlin	127,788	82,252	4,205	86,457	73,616	12,841	10.05%	5,157	6.27%	2,085	3,072	87,409	4,205	91,614	75,701	15,913	12.45%
14	Leisure Lakes	Highlands	71,287	29,226	45	29,271	35,334	(6,063)	-8.50%	25,029	85.64%	10,121	14,908	54,255	45	54,300	45,455	8,845	12.41%
15	Marco Shores Util	Collier	448,455	119,375	1,705	121,080	110,977	10,103	2.25%	73,960	81.96%	29,907	44,053	193,335	1,705	195,040	140,884	54,156	12.08%
16	Marion Oaks Util	Marion	2,431,322	534,705	9,215	543,920	418,085	125,835	5.18%	275,913	51.60%	111,570	164,343	810,618	9,215	819,833	529,655	290,178	11.93%
17	Meredith Manor	Seminole	321,540	121,658	3,600	125,258	105,009	20,249	6.30%	31,345	25.76%	12,675	18,670	153,003	3,600	156,603	117,684	38,919	12.10%
18	Morningview	Lake	26,828	8,457	95	8,552	9,481	(929)	-3.46%	7,076	83.67%	2,861	4,215	15,533	95	15,628	12,342	3,286	12.25%
19	Oak Forest	Citrus	31,699	25,380	215	25,595	27,919	(2,324)	-7.33%	10,739	42.31%	4,342	6,397	36,119	215	36,334	32,262	4,072	12.85%
20	Oakwood	Brevard	25,473	37,148	1,475	38,623	40,926	(2,303)	-9.04%	9,706	26.13%	3,925	5,781	46,854	1,475	48,329	44,851	3,478	13.65%
21	Paisades Country Cib	Lake	138,854	11,584	15	11,599	7,595	4,004	2.88%	9,799	84.59%	3,962	5,837	21,383	15	21,398	11,557	9,841	7.09%
22	Palm Port	Putnam	29,691	16,604	480	17,084	17,033	51	0.17%	6,085	36.65%	2,461	3,624	22,689	480	23,169	19,494	3,675	12.38%
23	Palm Terrace	Pasco	215,735	194,246	3,365	197,611	283,558	(85,948)	-39.84%	193,683	99.71%	78,319	115,364	387,929	3,365	391,294	361,878	29,416	13.64%
24	Palms Mobile Home P	Lake	14,923	7,411	125	7,536	9,150	(1,614)	-10.81%	5,841	78.82%	2,362	3,479	13,252	125	13,377	11,512	1,865	12.50%
25	Park Manor	Putnam	18,693	5,816	220	6,036	8,263	(2,227)	-11.91%	5,705	98.09%	2,307	3,398	11,521	220	11,741	10,570	1,171	6.27%
26	Picciola Island	Lake	54,249	27,044	515	27,559	22,022	5,537	10.21%	1,778	6.57%	719	1,059	28,822	515	29,337	22,741	6,596	12.16%
27	Pine Ridge Estates	Osceola	94,675	42,568	770	43,338	34,137	9,201	9.72%	3,810	8.95%	1,541	2,269	46,378	770	47,148	35,678	11,470	12.12%
28	Pine Ridge Utilities	Citrus	662,578	155,319	2,388	157,707	106,349	51,358	7.75%	46,405	29.88%	18,765	27,640	201,724	2,388	204,112	125,114	78,998	11.92%
29	Piney Woods	Lake	85,984	36,585	745	37,330	30,918	6,412	7.47%	6,774	18.52%	2,739	4,035	43,359	745	44,104	33,657	10,447	12.16%
30	Point O' Woods	Citrus	173,060	40,013	1,047	41,060	47,085	(6,025)	-3.48%	45,321	113.27%	18,326	26,995	85,334	1,047	86,381	65,412	20,969	12.12%

(Continued...)

0086

Revised 6/17/92

SUMMARY OF WATER PRESENT AND PROPOSED NET OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-1 (W) Summary (Revised)
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present and proposed net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						PROPOSED INCREASE				PROPOSED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Pomona Park	Putnam	45,142	30,064	825	30,889	27,907	2,982	6.60%	4,385	14.59%	1,773	2,612	34,449	825	35,274	29,681	5,593	12.38%
2	Postmaster Village	Clay	120,611	12,292	425	12,717	26,178	(13,461)	-11.16%	47,135	383.46%	19,060	28,075	59,427	425	59,852	45,238	14,614	12.12%
3	Quail Ridge	Lake	53,109	3,028	30	3,058	2,914	144	0.27%	5,661	188.96%	2,289	3,372	8,689	30	8,719	5,203	3,516	6.62%
4	River Grove	Putnam	70,185	21,257	666	21,923	22,245	(322)	-0.46%	14,839	69.81%	6,000	8,839	36,096	666	36,762	28,245	8,517	12.13%
5	River Park	Putnam	108,615	47,678	1,265	48,943	48,705	238	0.22%	22,016	46.18%	8,903	13,113	69,694	1,265	70,959	57,607	13,352	12.29%
6	Rolling Green	Citrus	13,322	24,089	350	24,439	21,092	3,347	25.13%	(57)	-0.24%	(23)	(34)	24,032	350	24,382	21,089	3,313	24.87%
7	Rosemont	Citrus	167,220	7,625	635	8,260	13,175	(4,915)	-2.94%	11,338	148.70%	4,585	6,753	18,963	635	19,598	17,760	1,838	1.10%
8	Salt Springs	Marion	367,894	19,069	399	19,468	26,960	(7,492)	-2.04%	30,145	158.08%	12,190	17,955	49,214	399	49,613	39,150	10,463	2.84%
9	Samira Villas	Marion	10,283	2,040	0	2,040	4,020	(1,980)	-19.26%	5,462	267.75%	2,209	3,253	7,502	0	7,502	6,229	1,273	12.38%
10	Saratoga Harbour	Putnam	70,381	6,741	85	6,826	9,678	(2,852)	-4.05%	6,384	94.70%	2,581	3,803	13,125	85	13,210	12,260	950	1.36%
11	Silver Lake Estates	Lake	169,163	187,687	2,330	190,017	153,735	36,282	21.45%	(584)	-0.31%	(236)	(348)	187,103	2,330	189,433	153,499	35,934	21.24%
12	Silver Lake Oaks	Putnam	31,818	4,366	550	4,916	8,841	(3,925)	-12.33%	4,761	109.05%	1,925	2,836	9,127	550	9,677	10,766	(1,089)	-3.42%
13	Skycrest	Lake	46,177	15,979	590	16,569	15,219	1,350	2.92%	7,190	45.00%	2,907	4,283	23,169	590	23,759	18,126	5,633	12.20%
14	Spring Hill Unit	Hernando	6,844,348	2,872,204	71,885	2,944,089	2,760,889	183,200	2.68%	1,094,732	38.11%	442,673	652,059	3,966,936	71,885	4,038,821	3,203,562	835,259	12.20%
15	St. John's Highlands	Putnam	28,184	9,772	260	10,032	12,668	(2,636)	-9.35%	10,280	105.20%	4,157	6,123	20,052	260	20,312	16,825	3,487	12.37%
16	Stone Mountain	Lake	6,998	2,313	30	2,343	4,279	(1,936)	-27.66%	2,568	111.02%	1,038	1,530	4,881	30	4,911	5,317	(406)	-5.80%
17	Sugar Mill	Volusia	322,716	155,496	1,315	156,811	141,903	14,908	4.62%	41,470	26.67%	16,769	24,701	196,966	1,315	198,281	158,872	39,609	12.27%
18	Sugar Mill Woods	Citrus	1,766,526	397,289	1,190	398,479	364,140	34,339	1.94%	295,094	74.28%	119,326	175,768	692,383	1,190	693,573	483,466	210,107	11.89%
19	Sunny Hills Utj	Washington	316,993	78,215	710	78,925	96,779	(17,854)	-5.63%	94,935	121.38%	38,389	56,546	173,150	710	173,860	135,167	38,693	12.21%
20	Sunshine Parkway	Lake	124,461	17,849	164	18,013	16,296	1,717	1.38%	22,145	124.07%	8,955	13,190	39,994	164	40,158	25,251	14,907	11.98%
21	Tropical Park	Osceola	192,144	99,357	4,530	103,887	94,353	9,534	4.96%	23,721	23.87%	9,592	14,129	123,078	4,530	127,608	103,945	23,663	12.32%
22	University Shores	Orange	1,939,567	644,516	21,595	666,111	533,688	132,423	6.83%	165,007	25.60%	66,723	98,284	809,523	21,595	831,118	600,411	230,707	11.89%
23	Venetian Village	Lake	44,661	21,564	360	21,924	22,062	(138)	-0.31%	9,513	44.12%	3,847	5,666	31,077	360	31,437	25,909	5,528	12.38%
24	Welaka	Putnam	21,132	13,916	450	14,366	14,396	(30)	-0.14%	4,522	32.49%	1,829	2,693	18,438	450	18,888	16,225	2,663	12.60%
25	Western Shores	Lake	129,553	43,227	1,415	44,642	39,014	5,628	4.34%	16,866	39.02%	6,820	10,046	60,093	1,415	61,508	45,834	15,674	12.10%
26	Westmont	Orange	16,178	34,131	905	35,036	31,001	4,035	24.94%	32	0.09%	13	19	34,163	905	35,068	31,014	4,054	25.06%
27	Windsong	Osceola	74,269	25,142	835	25,977	24,869	1,108	1.49%	13,237	52.65%	5,353	7,884	38,379	835	39,214	30,222	8,992	12.11%
28	Woodmere	Duval	363,754	206,187	3,515	209,702	209,973	(271)	-0.07%	75,839	36.68%	30,586	45,053	281,826	3,515	285,341	240,559	44,782	12.31%
29	Wootens	Putnam	6,206	2,196	55	2,251	5,092	(2,841)	-45.77%	1,767	80.46%	715	1,052	3,963	55	4,018	5,806	(1,788)	-28.81
30	Zephyr Shores	Pasco	101,630	50,434	1,745	52,179	64,775	(12,596)	-12.39%	39,887	79.09%	16,129	23,758	90,321	1,745	92,066	80,904	11,162	10.98%
31	TOTAL - WATER		34,238,883	12,611,473	322,950	12,934,423	11,883,466	1,050,957	3.07%	5,864,353	40.16%	2,847,855	3,016,498	17,675,826	322,950	17,998,776	13,931,321	4,067,455	11.88%
32	TOTAL - WATER & SEWER		57,138,260	19,882,350	323,020	20,205,370	18,755,555	1,449,815	2.54%	8,665,518	43.58%	3,504,045	5,161,473	28,547,868	323,020	28,870,888	22,259,601	6,611,287	11.57%

0087

Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Detailed Summary of Water Proposed Operating Income by System

- Proposed -

1991 (Final)

DETAILED SUMMARY OF WATER PROPOSED OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary (Revised)
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the proposed operating income for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)														
1991 PROPOSED OPERATING INCOME														
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME			
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	527,254	6,490	533,744	180,641	45,826	(1,952)	83,251	54,591	362,357	171,387	968,601	17.69%
2	Apache Shores	Citrus	31,749	380	32,129	24,088	3,381	0	4,460	(1,088)	30,841	1,288	42,007	3.07%
3	Apple Valley	Seminole	184,343	4,995	189,338	100,444	21,013	0	13,150	11,307	145,913	43,425	320,955	13.53%
4	Bay Lake Estates	Osceola	27,430	40	27,470	14,935	2,518	0	2,335	1,583	21,372	6,098	49,915	12.22%
5	Beacon Hills	Duval	591,632	13,600	605,232	349,159	48,818	0	73,982	21,785	493,743	111,489	913,580	12.20%
6	Beecher's Point	Putnam	27,910	90	28,000	10,549	2,030	0	2,140	2,685	17,403	10,597	88,969	11.91%
7	Burnt Store	Charl / Lee	281,395	1,160	282,555	115,281	32,734	0	36,964	17,586	202,564	79,991	737,402	10.85%
8	Carlton Village	Lake	24,238	1,175	25,413	15,614	1,981	0	2,082	1,140	20,817	4,596	37,399	12.29%
9	Chuluota	Seminole	214,320	3,895	218,215	96,540	28,021	809	19,282	14,809	158,460	58,755	487,709	12.05%
10	Citrus Park	Marion	66,387	4,005	70,392	47,829	5,760	0	7,045	1,794	62,428	7,964	63,572	12.53%
11	Citrus Springs Util	Citrus	514,928	4,131	519,059	212,139	48,441	0	85,978	37,885	384,444	134,615	1,116,560	12.06%
12	Crystal River Highl.	Citrus	25,150	200	25,350	17,122	1,887	0	1,904	539	21,451	3,899	31,353	12.44%
13	Daetwyler Shores	Orange	38,878	325	39,203	23,074	2,763	444	3,628	1,930	31,839	7,364	59,872	12.30%
14	Deltona Utilities	Volusia	4,584,179	113,450	4,697,629	2,489,694	434,251	0	505,617	257,763	3,697,525	1,000,104	8,229,311	12.15%
15	Doi Ray Manor	Seminole	27,078	90	27,168	13,995	2,690	447	1,777	1,752	20,661	6,507	53,571	12.15%
16	Druid Hills	Seminole	87,505	740	88,245	38,745	10,572	898	5,484	6,839	62,538	25,707	213,494	12.04%
17	East Lk Harris Est	Lake	30,065	325	30,390	17,919	2,897	0	3,677	1,284	25,777	4,613	36,911	12.50%
18	Fem Park	Seminole	42,008	1,015	43,023	24,585	4,545	0	2,864	2,309	34,322	8,701	70,918	12.27%
19	Fem Terrace	Lake	25,339	690	26,029	14,446	2,372	0	2,545	1,742	21,106	4,923	28,330	17.38%
20	Fisherman's Haven	Martin	24,873	505	25,378	19,045	1,511	0	2,264	457	23,276	2,102	15,504	13.56%
21	Fountains	Osceola	8,385	225	8,610	7,447	3,717	0	2,142	(8,365)	4,941	3,689	280,867	1.31%
22	Fox Run	Martin	54,191	830	55,021	34,137	10,078	0	6,298	(3,228)	47,285	7,736	185,135	4.18%
23	Friendly Center	Lake	7,822	25	7,847	5,184	598	0	711	284	6,777	1,070	8,480	12.62%
24	Golden Terrace	Citrus	27,375	240	27,615	17,337	2,839	0	2,660	1,051	23,888	3,727	29,628	12.58%
25	Gospel Island Est	Citrus	3,791	30	3,821	9,881	(272)	0	1,036	(2,675)	7,970	(4,149)	2,073	-200.16%
26	Grand Terrace	Lake	24,080	665	24,725	7,956	1,524	0	1,673	2,858	14,012	10,713	90,192	11.88%
27	Harmony Homes	Seminole	23,227	1,110	24,337	13,137	2,701	0	1,653	1,453	18,945	5,392	44,459	12.13%
28	Hermits Cove	Putnam	54,126	665	54,791	20,469	7,764	0	4,846	4,273	37,351	17,440	154,342	11.30%
29	Hobby Hills	Lake	23,694	1,160	24,854	15,465	2,094	0	2,468	956	21,004	3,850	31,096	12.38%
30	Holiday Haven	Lake	29,222	435	29,657	23,406	1,543	0	2,432	259	27,639	2,018	20,956	9.63%

(Continued...)

0089

Revised 6/17/92

DETAILED SUMMARY OF WATER PROPOSED OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-1 (W) Summary (Revised)
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the proposed operating income for all the systems filed in this docket for the test year.

(1) WATER SYSTEMS (FPSC)			(2) 1991 PROPOSED OPERATING INCOME											(13) (14)	
Line No.	System	County	(3) OPERATING REVENUES			(4) TOTAL OPERATING EXPENSES					(5) NET OPERATING INCOME				
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return	
1	Holiday Heights	Orange	19,298	300	19,598	10,258	2,206	0	1,849	1,063	15,375	4,223	34,441	12.26%	
2	Imperial Mobile Terr	Lake	46,865	45	46,910	28,885	4,070	0	4,578	1,908	39,441	7,469	60,502	12.35%	
3	Intercession City	Osceola	94,369	2,845	97,214	54,067	9,127	0	8,572	5,455	77,221	19,993	163,955	12.19%	
4	Interlachen Lk Est	Putnam	44,353	630	44,983	28,363	3,917	0	4,895	1,603	38,778	6,205	49,071	12.64%	
5	Jungle Den	Volusia	20,270	415	20,685	23,089	1,243	0	1,436	(2,293)	23,475	(2,790)	13,984	-19.95%	
6	Keystone Heights	Clay	283,883	3,465	287,348	126,005	33,128	0	28,732	19,838	207,763	79,585	669,982	11.88%	
7	Kingswood	Brevard	17,042	760	17,802	14,077	840	0	1,217	395	16,528	1,274	9,424	13.51%	
8	Lake Ajay Estates	Osceola	23,684	290	23,974	11,747	4,454	0	3,929	(1,852)	18,278	5,696	120,298	4.73%	
9	Lake Brantley	Seminole	20,615	570	21,185	12,705	1,966	0	1,546	951	17,169	4,016	32,598	12.32%	
10	Lake Conway Park	Orange	25,698	240	25,938	16,627	1,663	200	2,367	1,076	21,934	4,004	32,343	12.38%	
11	Lake Harriet Estates	Seminole	58,382	1,310	59,692	38,082	5,287	0	4,158	2,361	49,887	9,805	79,646	12.31%	
12	Lakeview Villas	Clay	3,483	60	3,543	5,195	703	0	1,272	(1,715)	5,455	(1,912)	13,507	-14.15%	
13	Leilani Heights	Martin	87,409	4,205	91,614	53,340	8,919	0	9,209	4,233	75,701	15,913	127,788	12.45%	
14	Leisure Lakes	Highlands	54,255	45	54,300	33,742	5,735	0	3,977	2,000	45,455	8,845	71,287	12.41%	
15	Marco Shores Util	Cotlier	193,335	1,705	195,040	83,769	25,704	0	20,690	10,721	140,884	54,156	448,455	12.08%	
16	Marion Oaks Util	Marion	810,618	9,215	819,833	257,837	63,095	0	110,472	78,251	529,655	290,178	2,431,322	11.93%	
17	Meredith Manor	Seminole	153,003	3,600	156,603	77,004	20,704	0	9,663	10,313	117,684	38,919	321,540	12.10%	
18	Morningview	Lake	15,533	95	15,628	8,663	1,574	0	1,255	849	12,342	3,286	26,828	12.25%	
19	Oak Forest	Citrus	36,119	215	36,334	24,156	3,258	0	3,766	1,081	32,262	4,072	31,699	12.85%	
20	Oakwood	Brevard	46,854	1,475	48,329	37,218	3,046	0	3,573	1,014	44,851	3,478	25,473	13.65%	
21	Palisades Country Cb	Lake	21,383	15	21,398	4,396	5,625	0	1,147	389	11,557	9,841	138,854	7.09%	
22	Palm Port	Putnam	22,689	480	23,169	13,020	3,047	(598)	3,015	1,010	19,494	3,675	29,691	12.38%	
23	Palm Terrace	Pasco	387,929	3,365	391,294	304,766	21,915	0	26,021	9,176	361,878	29,416	215,735	13.64%	
24	Palms Mobile Home Pk	Lake	13,252	125	13,377	8,492	1,268	0	1,316	435	11,512	1,865	14,923	12.50%	
25	Park Manor	Putnam	11,521	220	11,741	8,318	956	0	1,367	(71)	10,570	1,171	18,693	6.27%	
26	Piccola Island	Lake	28,822	515	29,337	14,625	3,650	185	2,639	1,642	22,741	6,596	54,249	12.16%	
27	Pine Ridge Estates	Osceola	46,378	770	47,148	22,583	5,395	0	5,132	2,568	35,678	11,470	94,675	12.12%	
28	Pine Ridge Utilities	Citrus	201,724	2,388	204,112	69,840	17,469	0	17,625	20,179	125,114	78,998	662,578	11.92%	
29	Piney Woods	Lake	43,359	745	44,104	21,387	5,467	0	3,940	2,862	33,657	10,447	85,884	12.16%	
30	Point O' Woods	Citrus	85,334	1,047	86,381	43,108	7,760	0	8,986	5,558	65,412	20,969	173,060	12.12%	

(Continued...)

0090

Revised 6/17/92

DETAILED SUMMARY OF WATER PROPOSED OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W) Summary (Revised)
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the proposed operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 PROPOSED OPERATING INCOME										Net Operating Income	Rate Base	Rate of Return
			OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME			
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses				
1	Pomona Park	Putnam	34,449	825	35,274	20,389	2,930	0	4,838	1,524	29,681	5,593	45,142	12.39%	
2	Postmaster Village	Clay	59,427	425	59,852	32,267	4,617	0	4,515	3,839	45,238	14,614	120,611	12.12%	
3	Quail Ridge	Lake	8,689	30	8,719	2,876	2,068	0	511	(251)	5,203	3,516	53,109	6.82%	
4	River Grove	Putnam	36,096	668	36,762	17,663	4,339	0	3,988	2,255	28,245	8,517	70,185	12.13%	
5	River Park	Putnam	69,694	1,265	70,959	39,234	7,582	0	7,447	3,344	57,607	13,352	108,615	12.29%	
6	Rolling Green	Citrus	24,032	350	24,382	16,292	826	0	2,652	1,298	21,069	3,313	13,322	24.87%	
7	Rosemont	Citrus	18,963	635	19,598	13,680	7,193	0	2,578	(5,891)	17,760	1,838	167,220	1.10%	
8	Salt Springs	Marion	49,214	399	49,613	25,628	17,225	0	4,820	(8,522)	39,150	10,463	367,894	2.84%	
9	Samira Villas	Marion	7,502	0	7,502	4,988	381	0	516	343	6,229	1,273	10,283	12.38%	
10	Saratoga Harbour	Putnam	13,125	85	13,210	9,866	3,395	0	1,569	(2,569)	12,260	950	70,381	1.35%	
11	Silver Lake Estates	Lake	187,103	2,330	189,433	115,382	8,379	0	15,734	14,004	153,499	35,934	169,163	21.24%	
12	Silver Lake Oaks	Putnam	9,127	550	9,677	9,744	1,526	0	1,479	(1,983)	10,766	(1,089)	31,818	-3.42%	
13	Skycrest	Lake	23,169	590	23,759	11,487	2,859	0	2,300	1,480	18,126	5,633	46,177	12.20%	
14	Spring Hill Util	Hernando	3,966,936	71,885	4,038,821	2,207,959	395,411	0	390,732	209,461	3,203,562	835,259	6,844,348	12.20%	
15	St. John's Highlands	Putnam	20,052	260	20,312	11,737	1,959	0	2,225	904	16,825	3,487	28,184	12.37%	
16	Stone Mountain	Lake	4,881	30	4,911	4,938	409	0	545	(575)	5,317	(406)	6,998	-5.80%	
17	Sugar Mill	Volusia	196,966	1,315	198,281	107,504	14,689	0	30,036	6,443	158,672	39,609	322,716	12.27%	
18	Sugar Mill Woods	Citrus	692,383	1,190	693,573	226,053	93,752	0	110,788	52,873	483,466	210,107	1,766,526	11.89%	
19	Sunny Hills Util	Washington	173,150	710	173,860	82,370	22,647	0	21,887	8,264	135,167	38,693	316,993	12.21%	
20	Sunshine Parkway	Lake	39,994	164	40,158	12,063	5,901	0	3,701	3,586	25,251	14,907	124,461	11.98%	
21	Tropical Park	Osceola	123,078	4,530	127,608	74,213	12,382	0	10,842	6,508	103,945	23,663	192,144	12.32%	
22	University Shores	Orange	809,523	21,595	831,118	434,467	28,327	(860)	84,481	53,997	600,411	230,707	1,939,567	11.89%	
23	Venetian Village	Lake	31,077	360	31,437	18,785	2,574	327	2,738	1,485	25,909	5,528	44,661	12.38%	
24	Welaka	Putnam	18,438	450	18,888	11,950	1,564	0	2,002	690	16,225	2,663	21,132	12.60%	
25	Western Shores	Lake	60,093	1,415	61,508	30,611	6,362	(520)	5,291	4,091	45,834	15,674	129,553	12.10%	
26	Westmont	Orange	34,163	905	35,068	25,560	1,383	0	2,383	1,688	31,014	4,054	16,178	25.08%	
27	Windsong	Osceola	38,379	835	39,214	19,877	3,807	0	4,453	2,085	30,222	8,992	74,269	12.11%	
28	Woodmere	Duval	281,826	3,515	285,341	164,455	34,413	0	33,545	8,145	240,559	44,782	363,754	12.31%	
29	Wootens	Putnam	3,963	55	4,018	5,496	325	0	1,325	(1,340)	5,806	(1,788)	6,206	-28.81%	
30	Zephyr Shores	Pasco	90,321	1,745	92,066	60,796	8,513	0	9,080	2,516	80,904	11,162	101,630	10.98%	
31	TOTAL - WATER		17,675,826	322,950	17,998,776	9,263,975	1,727,546	(621)	1,953,972	986,448	13,931,321	4,067,455	34,238,883	11.88%	
32	TOTAL - WATER & SEWER		28,547,868	323,020	28,870,888	14,605,476	2,963,262	(12,447)	3,223,010	1,480,300	22,259,601	6,611,287	57,138,260	11.57%	

0091

Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Water Present and Proposed
Net Operating Income**

by System

- Proposed -

1991 (Interim)

SUMMARY OF WATER PRESENT AND PROPOSED NET OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-1 (W) Summary (Revised)
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present and proposed net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						PROPOSED INCREASE				PROPOSED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Amelia Island	Nassau	965,631	526,015	4,330	530,345	346,194	184,151	19.07%	1,239	0.24%	501	738	527,254	4,300	531,584	346,695	184,889	19.15%
2	Apache Shores	Citrus	41,576	34,223	270	34,493	29,654	4,839	11.64%	(2,474)	-7.23%	(1,000)	(1,474)	31,749	270	32,019	28,653	3,366	8.10%
3	Apple Valley	Seminole	318,744	184,436	4,726	189,162	134,850	54,313	17.04%	(93)	-0.05%	(38)	(55)	184,343	4,726	189,069	134,812	54,257	17.03%
4	Bay Lake Estates	Osceola	49,721	8,305	25	8,330	12,668	(4,338)	-8.72%	17,295	208.25%	6,994	10,301	25,600	25	25,625	19,661	5,964	11.97%
5	Beacon Hills	Duval	907,194	434,845	13,045	447,890	398,365	49,505	5.46%	115,856	26.64%	46,848	69,008	550,701	13,045	563,746	445,234	118,512	13.06%
6	Beecher's Point	Putnam	88,848	14,033	60	14,093	11,176	2,917	3.28%	12,080	86.08%	4,985	7,195	26,113	60	26,173	18,061	10,112	11.38%
7	Burnt Store	Charl / Lee	736,617	237,365	790	238,155	180,704	57,451	7.80%	25,490	10.74%	10,307	15,183	262,855	790	263,645	191,011	72,634	9.86%
8	Carlton Village	Lake	37,132	19,931	775	20,706	17,584	3,122	8.41%	2,746	13.78%	1,110	1,636	22,677	775	23,452	18,694	4,758	12.81%
9	Chuluota	Seminole	486,034	93,492	3,739	97,231	102,215	(4,984)	-1.03%	106,684	114.09%	43,131	63,533	200,156	3,739	203,895	145,346	58,549	12.05%
10	Citrus Park	Marion	62,680	55,529	3,955	59,484	53,582	5,902	9.42%	6,441	11.60%	2,605	3,836	61,970	3,955	65,925	56,187	9,738	15.54%
11	Citrus Springs Util	Citrus	1,112,391	265,360	4,131	269,491	262,820	6,672	0.60%	215,870	81.35%	87,291	128,579	481,230	4,131	485,361	350,110	135,251	12.16%
12	Crystal River Highl.	Citrus	31,143	7,085	135	7,220	13,075	(5,855)	-18.80%	16,407	231.57%	6,634	9,773	23,492	135	23,627	19,710	3,917	12.58%
13	Daetwyler Shores	Orange	59,540	21,647	215	21,862	23,176	(1,314)	-2.21%	14,721	68.00%	5,953	8,768	36,368	215	36,583	29,129	7,454	12.52%
14	Deltona Utilities	Volusia	8,177,555	3,409,568	79,636	3,489,204	2,951,197	538,007	6.58%	879,328	25.79%	355,571	523,757	4,288,896	79,636	4,368,532	3,306,768	1,061,764	12.96%
15	Dol Ray Manor	Seminole	53,402	15,754	70	15,824	15,234	590	1.11%	9,535	60.52%	3,856	5,679	25,289	70	25,359	19,089	6,270	11.74%
16	Druid Hills	Seminole	212,851	61,921	685	62,606	48,975	13,631	6.40%	19,824	32.01%	8,016	11,808	81,745	685	82,430	56,991	25,439	11.95%
17	East Lk Harris Est	Lake	36,498	19,733	205	19,938	19,493	445	1.22%	8,321	42.17%	3,365	4,956	28,054	205	28,259	22,858	5,401	14.80%
18	Fern Park	Seminole	70,457	27,241	960	28,201	26,038	2,163	3.07%	11,986	44.00%	4,847	7,139	39,227	960	40,187	30,884	9,303	13.20%
19	Fern Terrace	Lake	28,030	25,310	485	25,795	19,521	6,274	22.38%	29	0.11%	12	17	25,339	485	25,824	19,533	6,291	22.44%
20	Fisherman's Haven	Marlin	15,155	19,661	495	20,156	19,431	725	4.79%	3,569	18.15%	1,443	2,126	23,230	495	23,725	20,874	2,851	18.81%
21	Fountains	Osceola	280,816	4,376	0	4,376	2,967	1,409	0.50%	3,452	78.88%	1,396	2,056	7,828	0	7,828	4,363	3,465	1.23%
22	Fox Run	Marlin	184,799	21,047	530	21,577	32,085	(10,508)	-5.69%	29,594	140.61%	11,967	17,627	50,641	530	51,171	44,052	7,119	3.85%
23	Friendly Center	Lake	8,418	3,522	15	3,537	4,723	(1,186)	-14.09%	3,786	107.50%	1,531	2,255	7,308	15	7,323	6,254	1,069	12.70%
24	Golden Terrace	Citrus	29,341	23,135	160	23,295	20,712	2,583	8.80%	2,431	10.51%	983	1,448	25,568	160	25,728	21,695	4,031	13.74%
25	Gospel Island Est	Citrus	2,908	1,417	20	1,437	6,686	(5,249)	-261.32%	2,125	149.96%	859	1,266	3,542	20	3,562	7,545	(3,983)
26	Grand Terrace	Lake	90,026	12,157	435	12,592	8,280	4,312	4.79%	10,304	84.76%	4,167	6,137	22,461	435	22,896	12,447	10,449	11.61%
27	Harmony Homes	Seminole	44,276	12,183	1,075	13,258	13,555	(297)	-0.67%	9,473	77.76%	3,831	5,642	21,856	1,075	22,931	17,386	5,345	12.07%
28	Hermits Cove	Putnam	153,901	27,340	435	27,775	24,230	3,545	2.30%	23,193	84.83%	9,378	13,815	50,533	435	50,968	33,608	17,360	11.28%
29	Hobby Hills	Lake	30,826	15,333	735	16,068	16,102	(34)	-0.11%	6,802	44.36%	2,751	4,051	22,135	735	22,870	18,853	4,017	13.03%
30	Holiday Haven	Lake	20,665	22,584	270	22,854	23,439	(585)	-2.83%	4,711	20.86%	1,905	2,806	27,295	270	27,565	25,344	2,221	10.75%

(Continued...)

0093

Revised 6/17/92

SUMMARY OF WATER PRESENT AND PROPOSED NET OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

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

FPSC

Schedule: B-1 (W) Summary (Revised)
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present and proposed net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME					PROPOSED INCREASE				PROPOSED INCOME						
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Holiday Heights	Orange	34,289	12,746	220	12,966	11,937	1,029	3.00%	5,298	41.57%	2,142	3,156	18,044	220	18,264	14,079	4,185	12.20%
2	Imperial Mobile Terr	Lake	59,897	17,546	30	17,576	24,575	(6,999)	-11.68%	26,174	149.17%	10,584	15,590	43,720	30	43,750	35,159	8,591	14.34%
3	Intercession City	Osceola	163,194	48,407	1,855	50,262	54,440	(4,178)	-2.56%	39,760	82.14%	16,078	23,882	88,167	1,855	90,022	70,517	19,505	11.95%
4	Interlachen Lk Est	Putnam	48,522	28,111	395	28,506	29,383	(877)	-1.81%	13,257	47.18%	5,361	7,896	41,368	395	41,763	34,744	7,019	14.47%
5	Jungle Den	Volusia	13,706	20,111	270	20,381	21,969	(1,588)	-11.58%	159	0.79%	64	95	20,270	270	20,540	22,033	(1,493)	-10.89
6	Keystone Heights	Clay	667,508	211,293	2,250	213,543	165,604	47,939	7.18%	54,106	25.81%	21,879	32,227	285,399	2,250	287,649	187,483	80,166	12.01%
7	Kingswood	Brevard	9,268	12,832	460	13,292	13,923	(631)	-6.81%	3,085	24.04%	1,247	1,838	15,917	460	16,377	15,171	1,206	13.02%
8	Lake Ajay Estates	Osceola	120,176	11,800	190	11,990	12,826	(836)	-0.70%	10,333	87.57%	4,178	6,155	22,133	190	22,323	17,004	5,319	4.43%
9	Lake Brantley	Seminole	32,413	11,346	585	11,931	12,507	(576)	-1.78%	7,934	69.93%	3,208	4,726	19,280	585	19,865	15,715	4,150	12.80%
10	Lake Conway Park	Orange	32,113	12,889	175	13,064	15,583	(2,519)	-7.84%	11,090	86.04%	4,484	6,606	23,979	175	24,154	20,067	4,087	12.73%
11	Lake Harriet Estates	Seminole	78,949	47,962	1,235	49,197	42,180	7,017	8.89%	6,539	13.63%	2,644	3,895	54,501	1,235	55,736	44,824	10,912	13.82%
12	Lakeview Villas	Clay	13,455	768	40	808	4,093	(3,285)	-24.42%	2,483	323.31%	1,004	1,479	3,251	40	3,291	5,097	(1,806)	-13.41
13	Lelani Heights	Martin	126,795	82,252	2,641	84,893	68,025	16,868	13.30%	(654)	-0.80%	(264)	(390)	81,598	2,641	84,239	67,761	16,478	13.00%
14	Leisure Lakes	Highlands	70,662	29,226	30	29,256	32,222	(2,966)	-4.20%	21,446	73.38%	8,872	12,774	50,672	30	50,702	40,894	9,808	13.88%
15	Marco Shores Util	Collier	447,574	119,375	1,700	121,075	106,602	14,473	3.23%	61,334	51.38%	24,801	36,533	180,709	1,700	182,409	131,403	51,006	11.40%
16	Marion Oaks Util	Marion	2,425,797	534,705	9,220	543,925	390,638	153,287	6.32%	222,107	41.54%	89,813	132,294	756,812	9,220	766,032	480,450	285,582	11.77%
17	Meredith Manor	Seminole	319,885	121,658	3,470	125,128	96,731	28,397	8.88%	21,504	17.68%	8,695	12,809	143,162	3,470	146,632	105,426	41,206	12.88%
18	Morningview	Lake	26,720	8,457	60	8,517	8,928	(411)	-1.54%	6,055	71.60%	2,448	3,607	14,512	60	14,572	11,377	3,195	11.96%
19	Oak Forest	Citrus	31,330	25,360	150	25,530	26,060	(530)	-1.69%	8,354	32.92%	3,378	4,976	33,734	150	33,884	29,438	4,446	14.19%
20	Oakwood	Brevard	25,013	37,148	1,025	38,173	38,455	(282)	-1.13%	6,646	17.89%	2,687	3,959	43,794	1,025	44,819	41,143	3,676	14.70%
21	Palisades Country Clb	Lake	138,825	11,584	10	11,594	7,449	4,145	2.99%	8,386	72.39%	3,391	4,995	19,970	10	19,980	10,840	9,140	6.58%
22	Palm Port	Putnam	29,452	16,604	310	16,914	15,774	1,140	3.87%	4,590	27.64%	1,856	2,734	21,194	310	21,504	17,630	3,874	13.15%
23	Palm Terrace	Pasco	210,852	194,246	2,167	196,413	258,801	(62,388)	-29.59%	168,413	86.70%	68,101	100,312	362,859	2,167	364,826	326,901	37,925	17.99%
24	Palms Mobile Home P	Lake	14,766	7,411	80	7,491	8,349	(858)	-5.81%	4,973	67.10%	2,011	2,962	12,384	80	12,464	10,360	2,104	14.25%
25	Park Manor	Putnam	18,594	5,816	145	5,961	7,738	(1,777)	-9.56%	4,951	85.13%	2,002	2,949	10,767	145	10,912	9,740	1,172	6.30%
26	Piccola Island	Lake	53,932	27,044	336	27,380	20,372	7,008	13.00%	(115)	-0.43%	(47)	(68)	26,929	336	27,265	20,325	6,940	12.87%
27	Pine Ridge Estates	Osceola	94,247	42,568	490	43,058	31,890	11,168	11.85%	821	1.93%	332	489	43,389	490	43,879	32,222	11,657	12.37%
28	Pine Ridge Utilities	Citrus	661,481	155,319	2,388	157,707	100,896	56,811	8.59%	32,813	21.13%	13,268	19,545	188,132	2,388	190,520	114,165	76,355	11.54%
29	Piney Woods	Lake	85,466	36,585	490	37,075	28,734	8,341	9.76%	3,684	10.62%	1,571	2,313	40,469	490	40,959	30,305	10,654	12.47%
30	Point O' Woods	Citrus	172,223	40,013	682	40,695	42,770	(2,075)	-1.20%	39,776	99.41%	16,084	23,692	79,789	682	80,471	58,855	21,617	12.55%

(Continued...)

0094

Revised 6/17/92

SUMMARY OF WATER PRESENT AND PROPOSED NET OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary (Revised)
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present and proposed net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						PROPOSED INCREASE				PROPOSED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Pomona Park	Putnam	44,741	30,064	525	30,589	25,792	4,797	10.72%	2,113	7.03%	854	1,259	32,177	525	32,702	26,646	6,056	13.53%
2	Postmaster Village	Clay	120,165	12,292	285	12,577	23,903	(11,326)	-9.43%	43,182	351.30%	17,461	25,721	55,474	285	55,759	41,364	14,395	11.98%
3	Quail Ridge	Lake	53,073	3,028	20	3,048	2,735	313	0.59%	5,091	168.13%	2,059	3,032	8,119	20	8,139	4,793	3,346	6.30%
4	River Grove	Putnam	69,897	21,257	441	21,698	20,716	982	1.40%	12,477	58.70%	5,045	7,432	33,734	441	34,175	25,761	8,414	12.04%
5	River Park	Putnam	107,761	47,678	830	48,508	44,279	4,229	3.92%	17,467	36.64%	7,063	10,404	65,145	830	65,975	51,342	14,633	13.58%
6	Rolling Green	Citrus	13,113	24,089	230	24,319	20,000	4,319	32.94%	(57)	-0.24%	(23)	(34)	24,032	230	24,262	19,977	4,285	32.68%
7	Rosemont	Citrus	167,063	7,625	604	8,229	12,381	(4,152)	-2.49%	10,098	132.43%	4,083	6,015	17,723	604	18,327	16,465	1,862	1.11%
8	Saff Springs	Marion	367,562	19,069	389	19,458	25,308	(5,850)	-1.59%	26,912	141.13%	10,882	16,030	45,981	389	46,370	36,191	10,180	2.77%
9	Samira Villas	Marion	10,256	2,040	0	2,040	3,882	(1,842)	-17.97%	4,967	243.48%	2,008	2,959	7,007	0	7,007	5,891	1,116	10.88%
10	Saraloga Harbour	Putnam	70,262	6,741	55	6,796	9,073	(2,277)	-3.24%	5,511	81.75%	2,228	3,283	12,252	55	12,307	11,302	1,005	1.43%
11	Silver Lake Estates	Lake	166,905	187,687	1,386	189,073	142,124	46,949	28.13%	(584)	-0.31%	(236)	(348)	187,103	1,386	188,489	141,888	46,601	27.92%
12	Silver Lake Oaks	Putnam	31,722	4,366	340	4,706	8,279	(3,573)	-11.26%	4,160	95.28%	1,682	2,478	8,526	340	8,866	9,961	(1,095)	-3.45%
13	Skycrest	Lake	45,903	15,979	370	16,349	13,764	2,585	5.63%	5,644	35.32%	2,282	3,362	21,623	370	21,993	16,047	5,946	12.95%
14	Spring Hill Util	Hernando	6,791,012	2,872,204	25,820	2,898,024	2,476,521	421,503	6.21%	840,282	29.26%	339,782	500,500	3,712,486	25,820	3,738,306	2,816,303	922,003	13.58%
15	St. John's Highlands	Putnam	27,976	9,772	165	9,937	11,598	(1,661)	-5.94%	8,969	91.78%	3,627	5,342	18,741	165	18,906	15,225	3,681	13.16%
16	Stone Mountain	Lake	6,964	2,313	15	2,328	4,104	(1,776)	-25.51%	2,243	96.97%	907	1,336	4,556	15	4,571	5,011	(440)	-6.32%
17	Sugar Mill	Vokusia	321,076	155,496	849	156,345	133,562	22,783	7.10%	28,425	18.28%	11,494	16,931	183,921	849	184,770	145,056	39,714	12.37%
18	Sugar Mill Woods	Citrus	1,762,032	397,289	705	397,994	341,609	56,385	3.20%	250,334	63.01%	101,227	149,107	647,823	705	648,528	442,836	205,692	11.66%
19	Sunny Hills Util	Washington	315,823	78,215	431	78,646	90,846	(12,200)	-3.86%	83,570	106.85%	33,793	49,777	161,785	431	162,216	124,839	37,577	11.90%
20	Sunshine Parkway	Lake	124,397	17,849	124	17,973	15,965	2,008	1.61%	19,502	109.26%	7,886	11,616	37,351	124	37,475	23,850	13,624	10.95%
21	Tropical Park	Osceola	190,735	99,357	2,855	102,212	86,648	15,564	8.16%	15,744	15.85%	6,366	9,378	115,101	2,855	117,956	93,014	24,942	13.08%
22	University Shores	Orange	1,932,374	644,516	14,420	658,936	494,934	164,002	8.49%	112,535	17.46%	45,505	67,030	757,051	14,420	771,471	540,439	231,032	11.96%
23	Venetian Village	Lake	44,320	21,564	250	21,814	20,319	1,495	3.37%	7,466	34.62%	3,019	4,447	29,030	250	29,280	23,338	5,942	13.41%
24	Welaka	Putnam	20,896	13,916	280	14,196	13,151	1,045	5.00%	3,318	23.84%	1,342	1,976	17,234	280	17,514	14,493	3,021	14.46%
25	Western Shores	Lake	128,871	43,227	920	44,147	35,416	8,731	6.78%	12,908	29.86%	5,219	7,687	56,133	920	57,053	40,634	16,419	12.74%
26	Westmont	Orange	15,884	34,131	875	35,006	29,529	5,477	34.48%	32	0.09%	13	19	34,163	875	35,038	29,542	5,496	34.60%
27	Windsong	Osceola	73,962	25,142	530	25,672	23,220	2,452	3.32%	10,670	42.44%	4,315	6,355	35,812	530	36,342	27,534	8,808	11.91%
28	Woodmere	Duval	360,994	206,187	3,525	209,712	196,266	13,446	3.72%	56,545	27.42%	22,865	33,680	262,732	3,525	266,257	219,131	47,126	13.05%
29	Wootens	Putnam	6,146	2,196	35	2,231	4,788	(2,557)	-41.60%	1,506	68.58%	609	897	3,702	35	3,737	5,397	(1,660)	-27.00%
30	Zephyr Shores	Pasco	100,396	50,434	1,150	51,584	58,398	(6,814)	-6.79%	33,957	67.33%	13,731	20,226	84,391	1,150	85,541	72,129	13,412	13.36%
31	TOTAL - WATER		34,055,658	12,611,473	213,929	12,825,402	10,927,315	1,898,087	5.57%	3,981,192	31.57%	1,609,861	2,371,331	16,592,665	213,929	16,806,594	12,537,176	4,269,418	12.54%
32	TOTAL - WATER & SEWER		56,886,180	19,882,350	216,299	20,098,649	17,435,997	2,662,652	4.68%	6,978,551	35.10%	2,821,892	4,156,659	26,860,901	216,299	27,077,200	20,257,989	6,819,310	11.99%

0095

Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Detailed Summary of Water Proposed Operating Income by System

- Proposed -

1991 (Interim)

DETAILED SUMMARY OF WATER PROPOSED OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary (Revised)
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the proposed operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 PROPOSED OPERATING INCOME											Rate Base	Rate of Return
			OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME				
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income			
1	Amelia Island	Nassau	527,254	4,330	531,584	156,885	45,826	(1,952)	83,154	62,782	346,695	184,889	965,631	19.15%	
2	Apache Shores	Citrus	31,749	270	32,019	20,640	3,381	0	4,455	178	28,653	3,366	41,576	8.10%	
3	Apple Valley	Seminole	184,343	4,726	189,069	82,749	21,013	0	13,138	17,913	134,612	54,257	318,744	17.02%	
4	Bay Lake Estates	Osceola	25,600	25	25,625	13,383	2,518	0	2,252	1,509	19,661	5,964	49,721	11.99%	
5	Beacon Hills	Duval	550,701	13,045	563,746	298,071	48,818	0	72,115	26,231	445,234	118,512	907,194	13.06%	
6	Beecher's Point	Putnam	26,113	60	26,173	9,578	2,030	0	2,057	2,396	16,061	10,112	88,848	11.38%	
7	Burnt Store	Charl / Lee	262,855	790	263,645	109,000	32,734	0	36,113	13,165	191,011	72,634	736,617	9.86%	
8	Carlton Village	Lake	22,677	775	23,452	13,483	1,981	0	1,994	1,237	18,694	4,758	37,132	12.81%	
9	Chuluota	Seminole	200,156	3,739	203,895	83,140	28,021	809	18,637	14,739	145,346	58,549	486,034	12.05%	
10	Citrus Park	Marion	61,970	3,955	65,925	40,688	5,760	0	6,844	2,895	56,187	9,738	62,680	15.54%	
11	Citrus Springs Util	Citrus	481,230	4,131	485,361	178,793	48,441	0	84,462	38,414	350,110	135,251	1,112,391	12.16%	
12	Crystal River Hight.	Citrus	23,492	135	23,627	15,442	1,887	0	1,826	555	19,710	3,917	31,143	12.58%	
13	Daetwyler Shores	Orange	36,368	215	36,583	20,418	2,763	444	3,510	1,993	29,129	7,454	59,540	12.52%	
14	Deltona Utilities	Volusia	4,288,896	79,636	4,368,532	2,085,651	434,251	0	491,008	295,858	3,306,768	1,061,764	8,177,555	12.98%	
15	Dol Ray Manor	Seminole	25,289	70	25,359	12,643	2,690	447	1,696	1,614	19,089	6,270	53,402	11.74%	
16	Druid Hills	Seminole	81,745	685	82,430	33,599	10,572	898	5,222	6,699	56,991	25,439	212,851	11.95%	
17	East Lk Harris Est	Lake	28,054	205	28,259	14,809	2,897	0	3,581	1,770	22,858	5,401	36,498	14.80%	
18	Fern Park	Seminole	39,227	960	40,187	20,897	4,545	0	2,758	2,686	30,884	9,303	70,457	13.20%	
19	Fern Terrace	Lake	25,339	485	25,824	12,052	2,372	0	2,536	2,572	19,533	6,291	28,030	22.44%	
20	Fisherman's Haven	Martin	23,230	495	23,725	16,253	1,511	0	2,189	920	20,874	2,851	15,155	18.81%	
21	Fountains	Osceola	7,828	0	7,828	7,031	3,717	0	2,107	(8,493)	4,363	3,465	280,816	1.23%	
22	Fox Run	Martin	50,641	530	51,171	31,445	10,078	0	6,125	(3,596)	44,052	7,119	184,799	3.85%	
23	Friendly Center	Lake	7,308	15	7,323	4,684	598	0	687	285	6,254	1,069	8,418	12.70%	
24	Golden Terrace	Citrus	25,566	160	25,726	15,037	2,839	0	2,575	1,243	21,695	4,031	29,341	13.74%	
25	Gospel Island Est	Citrus	3,542	20	3,562	9,365	(272)	0	1,025	(2,572)	7,545	(3,983)	2,008	-198.30%	
26	Grand Terrace	Lake	22,461	435	22,896	6,633	1,524	0	1,591	2,698	12,447	10,449	90,026	11.61%	
27	Harmony Homes	Seminole	21,656	1,075	22,731	11,673	2,701	0	1,581	1,430	17,386	5,345	44,276	12.07%	
28	Hermits Cove	Putnam	50,533	435	50,968	16,937	7,784	0	4,674	4,234	33,608	17,360	153,901	11.28%	
29	Hobby Hills	Lake	22,135	735	22,870	13,325	2,094	0	2,379	1,054	18,853	4,017	30,826	13.03%	
30	Holiday Haven	Lake	27,295	270	27,565	21,076	1,543	0	2,337	388	25,344	2,221	20,665	10.75%	

(Continued...)

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Revised 6/17/92

DETAILED SUMMARY OF WATER PROPOSED OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary (Revised)
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the proposed operating income for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC) 1991 PROPOSED OPERATING INCOME														
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME			
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Holiday Heights	Orange	18,044	220	18,264	9,042	2,206	0	1,789	1,043	14,079	4,185	34,289	12.20%
2	Imperial Mobile Terr	Lake	43,720	30	43,750	24,047	4,070	0	4,435	2,806	35,159	8,591	59,897	14.34%
3	Intercession City	Osceola	88,167	1,855	90,022	47,982	9,127	0	8,248	5,160	70,517	19,505	163,194	11.95%
4	Interlachen Lk Est	Putnam	41,368	395	41,763	23,970	3,917	0	4,750	2,107	34,744	7,019	48,522	14.47%
5	Jungle Den	Volusia	20,270	270	20,540	20,865	1,243	0	1,429	(1,504)	22,033	(1,493)	13,706	-10.89%
6	Keystone Heights	Clay	265,399	2,250	267,649	106,207	33,128	0	27,906	20,242	187,483	80,166	667,508	12.01%
7	Kingswood	Brevard	15,917	460	16,377	12,826	840	0	1,153	352	15,171	1,206	9,268	13.02%
8	Lake Ajay Estates	Osceola	22,133	190	22,323	10,773	4,454	0	3,855	(2,078)	17,004	5,319	120,176	4.43%
9	Lake Brantley	Seminole	19,280	585	19,865	11,224	1,966	0	1,486	1,039	15,715	4,150	32,413	12.80%
10	Lake Conway Park	Orange	23,979	175	24,154	14,785	1,663	200	2,287	1,132	20,067	4,087	32,113	12.73%
11	Lake Harriet Estates	Seminole	54,501	1,235	55,736	32,506	5,287	0	3,980	3,051	44,824	10,912	78,949	13.82%
12	Lakeview Villas	Clay	3,251	40	3,291	4,784	703	0	1,261	(1,650)	5,097	(1,806)	13,455	-13.42%
13	Leilani Heights	Martin	81,598	2,641	84,239	45,398	8,919	0	8,877	4,567	67,761	16,478	126,795	13.00%
14	Leisure Lakes	Highlands	50,672	30	50,702	28,741	5,735	0	3,815	2,603	40,894	9,808	70,662	13.88%
15	Marco Shores Util	Collier	180,709	1,700	182,409	76,727	25,704	0	20,121	8,851	131,403	51,006	447,574	11.40%
16	Marion Oaks Util	Marion	756,812	9,220	766,032	213,633	83,095	0	108,051	75,872	480,450	285,582	2,425,797	11.77%
17	Meredith Manor	Seminole	143,162	3,470	146,632	63,761	20,704	0	9,215	11,747	105,426	41,206	319,885	12.88%
18	Morningview	Lake	14,512	60	14,572	7,797	1,574	0	1,208	797	11,377	3,195	28,720	11.96%
19	Oak Forest	Citrus	33,734	150	33,884	21,206	3,258	0	3,656	1,318	29,438	4,446	31,330	14.19%
20	Oakwood	Brevard	43,794	1,025	44,819	33,544	3,046	0	3,415	1,138	41,143	3,676	25,013	14.70%
21	Palisades Country Cb	Lake	19,970	10	19,980	4,165	5,625	0	1,084	(34)	10,840	9,140	138,825	6.58%
22	Palm Port	Putnam	21,194	310	21,504	11,107	3,047	(598)	2,940	1,134	17,630	3,874	29,452	13.15%
23	Palm Terrace	Pasco	362,659	2,167	364,826	265,708	21,915	0	24,830	14,448	326,901	37,925	210,852	17.99%
24	Palms Mobile Home Pk	Lake	12,384	80	12,464	7,234	1,268	0	1,275	583	10,360	2,104	14,766	14.25%
25	Park Manor	Putnam	10,767	145	10,912	7,524	956	0	1,330	(70)	9,740	1,172	18,594	6.30%
26	Picciola Island	Lake	26,929	336	27,265	12,088	3,650	185	2,546	1,856	20,325	6,940	53,932	12.87%
27	Pine Ridge Estates	Osceola	43,369	490	43,879	19,154	5,395	0	4,985	2,688	32,222	11,657	94,247	12.37%
28	Pine Ridge Utilities	Citrus	188,132	2,388	190,520	61,059	17,469	0	17,014	18,622	114,165	76,355	661,481	11.54%
29	Piney Woods	Lake	40,469	490	40,959	18,044	5,467	0	3,799	0	30,305	10,654	85,466	12.47%
30	Point O' Woods	Citrus	79,789	682	80,471	36,407	7,760	0	8,720	5,967	58,855	21,617	172,223	12.55%

(Continued...)

0098

Revised 6/17/92

DETAILED SUMMARY OF WATER PROPOSED OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary (Revised)
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the proposed operating income for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	WATER SYSTEMS (FPSC)			1991 PROPOSED OPERATING INCOME										
				OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Pomona Park	Putnam	32,177	525	32,702	17,186	2,930	0	4,722	1,808	26,646	6,056	44,741	13.53%
2	Postmaster Village	Clay	55,474	285	55,759	28,699	4,617	0	4,331	3,718	41,364	14,395	120,165	11.98%
3	Quail Ridge	Lake	8,119	20	8,139	2,594	2,068	0	485	(353)	4,793	3,346	53,073	6.30%
4	River Grove	Putnam	33,734	441	34,175	15,354	4,339	0	3,872	2,197	25,761	8,414	69,897	12.04%
5	River Park	Putnam	65,145	830	65,975	32,402	7,582	0	7,223	4,135	51,342	14,633	107,761	13.58%
6	Rolling Green	Citrus	24,032	230	24,262	14,616	826	0	2,646	1,888	19,977	4,285	13,113	32.68%
7	Rosemont	Citrus	17,723	604	18,327	12,423	7,193	0	2,520	(5,671)	16,465	1,862	167,063	1.11%
8	Salt Springs	Marion	45,981	389	46,370	22,974	17,225	0	4,674	(8,682)	36,191	10,180	367,562	2.77%
9	Samira Villas	Marion	7,007	0	7,007	4,766	381	0	494	250	5,891	1,116	10,256	10.88%
10	Saraloga Harbour	Putnam	12,252	55	12,307	8,912	3,395	0	1,528	(2,533)	11,302	1,005	70,262	1.43%
11	Silver Lake Estates	Lake	187,103	1,386	188,489	97,324	8,379	0	15,692	20,493	141,888	46,601	166,905	27.92%
12	Silver Lake Oaks	Putnam	8,526	340	8,866	8,983	1,526	0	1,443	(1,990)	9,961	(1,095)	31,722	-3.45%
13	Skycrest	Lake	21,623	370	21,993	9,294	2,859	0	2,221	1,673	16,047	5,946	45,903	12.95%
14	Spring Hill Util	Hernando	3,712,486	25,820	3,738,306	1,781,271	395,411	0	377,209	262,413	2,816,303	922,003	6,791,012	13.58%
15	St. John's Highlands	Putnam	18,741	165	18,906	10,078	1,959	0	2,162	1,026	15,225	3,681	27,976	13.16%
16	Stone Mountain	Lake	4,556	15	4,571	4,667	409	0	530	(595)	5,011	(440)	6,964	-8.32%
17	Sugar Mill	Volusia	183,921	849	184,770	94,389	14,689	0	29,428	6,551	145,056	39,714	321,076	12.37%
18	Sugar Mill Woods	Citrus	647,623	705	648,328	190,100	93,752	0	108,752	50,233	442,836	205,492	1,762,032	11.66%
19	Sunny Hills Util	Washington	161,785	431	162,216	73,006	22,647	0	21,363	7,824	124,639	37,577	315,823	11.90%
20	Sunshine Parkway	Lake	37,351	124	37,475	11,557	5,901	0	3,580	2,813	23,850	13,624	124,397	10.95%
21	Tropical Park	Osceola	115,101	2,855	117,956	62,941	12,382	0	10,407	7,284	93,014	24,942	190,735	13.08%
22	University Shores	Orange	757,051	14,420	771,471	376,925	28,327	(860)	81,797	54,250	540,439	231,032	1,932,374	11.96%
23	Venetian Village	Lake	29,030	250	29,280	16,054	2,574	327	2,641	1,743	23,338	5,942	44,320	13.41%
24	Welaka	Putnam	17,234	280	17,514	10,059	1,584	0	1,940	910	14,493	3,021	20,896	14.46%
25	Western Shores	Lake	56,133	920	57,053	25,151	6,362	(520)	5,090	4,551	40,634	16,419	128,871	12.74%
26	Westmont	Orange	34,163	875	35,038	23,210	1,383	0	2,381	2,568	29,542	5,496	15,884	34.60%
27	Windsong	Osceola	35,812	530	36,342	17,427	3,807	0	4,324	1,976	27,534	8,808	73,962	11.91%
28	Woodmere	Duval	262,732	3,525	266,257	142,375	34,413	0	32,687	9,656	219,131	47,126	360,994	13.05%
29	Wootens	Putnam	3,702	35	3,737	5,020	325	0	1,313	(1,660)	5,397	(1,660)	6,146	-27.00%
30	Zephyr Shores	Pasco	84,391	1,150	85,541	50,931	8,513	0	8,786	3,900	72,129	13,412	100,396	13.36%
31	TOTAL - WATER		16,592,665	213,929	16,806,594	7,798,176	1,727,546	(621)	1,900,324	1,111,751	12,537,176	4,269,418	34,055,658	12.54%
32	TOTAL - WATER & SEWER		26,860,901	216,299	27,077,200	12,553,050	2,963,262	(12,447)	3,142,294	1,611,731	20,257,889	6,819,310	56,886,180	11.99%

0099

Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

**Total Filed FPSC Water Present and Required
Net Operating Income**

- Required -

1991 (Interim / Final)

Revised 6/17/92

SUMMARY OF TOTAL FILED FPSC WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM / FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

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

Schedule: B-1 (W) Summary
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	Description	1991 PRESENT AND REQUIRED INCOME (INTERIM)						1991 PRESENT AND REQUIRED INCOME (FINAL)						Supporting Schedules
		PRESENT			REQUIRED			PRESENT			REQUIRED			
		Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	
1	OPERATING REVENUES:													
2	Water Sales	12,105,392	506,081	12,611,473	3,681,112	16,292,585	29.19%	12,105,392	506,081	12,611,473	4,886,364	17,497,837	38.75%	B-4, B-3 (W)
3	Other Revenues	213,929	0	213,929	0	213,929		213,929	109,021	322,950	0	322,950		B-4 (W)
4	TOTAL OPERATING REVENUES	12,319,321	506,081	12,825,402	3,681,112	16,506,514		12,319,321	615,102	12,934,423	4,886,364	17,820,787		B-4, B-3 (W)
5	OPERATING EXPENSES:													
6	Operation & Maintenance	8,100,901	(302,725)	7,798,176	0	7,798,176		8,100,901	1,163,074	9,263,975	0	9,263,975		B-5 (W)
7	Depreciation, net of CIAC Amort.	1,713,917	13,629	1,727,546	0	1,727,546		1,713,917	13,629	1,727,546	0	1,727,546		B-13 (W)
8	Amortization	(621)	0	(621)	0	(621)		(621)	0	(621)	0	(621)		B-18 (W)
9	Taxes Other Than Income	1,397,849	323,321	1,721,170	165,650	1,886,820		1,397,849	328,227	1,726,076	219,886	1,945,963		B-15, B-3 (W)
10	Provision For Income Taxes	(508,890)	189,934	(318,956)	1,322,868	1,003,912		(508,890)	(324,620)	(833,510)	1,755,995	922,485		B-16, B-3 (W)
11	TOTAL OPERATING EXPENSES	10,703,156	224,160	10,927,315	1,488,518	12,415,834		10,703,156	1,180,311	11,883,466	1,975,882	13,859,348		
12	TOTAL WATER NET INCOME:	1,616,165	281,921	1,898,087	2,192,593	4,090,680		1,616,165	(565,208)	1,050,957	2,910,482	3,961,439		
13	TOTAL WATER RATE BASE	34,707,252		34,055,658		34,055,658		34,707,252		34,238,883		34,238,883		A-1 (W)
14	TOTAL WATER ROR	4.66%		5.57%		12.01%		4.66%		3.07%		11.57%		D-1 (W)
15	TOTAL WATER & SEWER NET INCOME:	1,940,282	722,369	2,662,652	4,160,725	6,823,377		1,940,282	(490,468)	1,449,815	5,161,082	6,610,897		
16	TOTAL WATER & SEWER RATE BASE	50,955,160		56,886,180		56,886,180		50,955,160		57,138,260		57,138,260		
17	TOTAL WATER & SEWER ROR	3.81%		4.68%		11.99%		3.81%		2.54%		11.57%		

0101

Revised 6/17/92

SUMMARY OF WATER PRESENT AND REQUIRED NET OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present and required net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						REQUIRED INCREASE				REQUIRED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Amelia Island	Nassau	968,601	526,015	6,490	532,505	361,856	170,649	17.62%	(98,353)	-18.70%	(39,771)	(58,582)	427,662	6,490	434,152	322,085	112,067	11.57%
2	Apache Shores	Citrus	42,007	34,223	380	34,603	31,842	2,761	6.57%	3,523	10.30%	1,425	2,099	37,746	380	38,126	33,266	4,860	11.57%
3	Apple Valley	Seminole	320,955	184,436	4,995	189,431	145,951	43,480	13.55%	(10,653)	-5.78%	(4,308)	(6,345)	173,783	4,995	178,778	141,643	37,135	11.57%
4	Bay Lake Estates	Osceola	49,915	8,305	40	8,345	13,638	(5,293)	-10.60%	18,582	223.75%	7,514	11,068	26,887	40	26,927	21,152	5,775	11.57%
5	Beacon Hills	Duval	913,580	434,845	13,600	448,445	430,343	18,102	1.98%	147,070	33.82%	59,470	87,600	581,915	13,600	595,515	489,814	106,701	11.57%
6	Beecher's Point	Putnam	88,969	14,033	90	14,123	11,792	2,331	2.62%	13,368	95.26%	5,405	7,962	27,401	90	27,491	17,197	10,294	11.57%
7	Burnt Store	Charl / Lee	737,402	237,365	1,160	238,525	184,760	53,765	7.29%	52,973	22.32%	21,420	31,552	290,338	1,160	291,498	206,181	85,317	11.57%
8	Carlton Village	Lake	37,399	19,931	1,175	21,106	19,076	2,030	5.43%	3,856	19.35%	1,559	2,297	23,787	1,175	24,962	20,635	4,327	11.57%
9	Chuluota	Seminole	487,709	93,492	3,895	97,387	110,601	(13,214)	-2.71%	116,921	125.06%	47,279	69,642	210,413	3,895	214,308	157,881	56,428	11.57%
10	Citrus Park	Marion	63,572	55,529	4,005	59,534	58,038	1,496	2.35%	9,636	17.71%	3,978	5,659	65,365	4,005	69,370	62,015	7,355	11.57%
11	Citrus Springs Util	Citrus	1,116,560	265,360	4,131	269,491	283,527	(14,036)	-1.26%	240,459	90.61%	97,231	143,222	505,813	4,131	509,944	380,758	129,186	11.57%
12	Crystal River Highl.	Citrus	31,353	7,085	200	7,285	14,146	(6,861)	-21.88%	17,610	248.55%	7,121	10,489	24,695	200	24,895	21,267	3,628	11.57%
13	Daetwyler Shores	Orange	59,872	21,647	325	21,972	24,871	(2,899)	-4.84%	16,498	76.21%	6,671	9,827	36,145	325	36,470	31,542	6,927	11.57%
14	DeRona Utilities	Volusia	8,229,311	3,409,568	113,450	3,523,018	3,222,552	300,466	3.65%	1,094,071	32.09%	442,406	651,665	4,503,639	113,450	4,617,089	3,664,957	952,131	11.57%
15	Dol Ray Manor	Seminole	53,571	15,754	90	15,844	16,082	(238)	-0.44%	10,805	68.59%	4,369	6,436	26,559	90	26,649	20,451	6,198	11.57%
16	Druid Hills	Seminole	213,494	61,921	740	62,661	52,193	10,468	4.90%	23,896	38.59%	9,663	14,233	85,817	740	86,557	61,856	24,701	11.57%
17	East Lk Harris Est	Lake	36,911	19,733	325	20,058	21,599	(1,541)	-4.17%	9,757	49.45%	3,945	5,812	29,490	325	29,815	25,545	4,271	11.57%
18	Fern Park	Seminole	70,918	27,241	1,015	28,256	28,351	(95)	-0.13%	13,935	51.16%	5,635	8,300	41,178	1,015	42,191	33,986	8,205	11.57%
19	Fern Terrace	Lake	28,330	25,310	690	26,000	21,094	4,906	17.32%	(2,733)	-10.80%	(1,105)	(1,628)	22,577	690	23,267	19,989	3,278	11.57%
20	Fisherman's Haven	Martin	15,504	19,661	505	20,166	21,168	(1,002)	-6.46%	4,694	23.88%	1,899	2,796	24,355	505	24,860	23,066	1,794	11.57%
21	Fountains	Osceola	280,867	4,376	225	4,601	3,320	1,281	0.46%	52,406	1197.59%	21,191	31,215	56,782	225	57,007	24,511	32,496	11.57%
22	Fox Run	Martin	185,135	21,047	830	21,877	33,883	(12,006)	-6.49%	56,119	266.64%	22,693	33,426	77,166	830	77,996	56,576	21,420	11.57%
23	Friendly Center	Lake	8,480	3,522	25	3,547	5,038	(1,491)	-17.58%	4,150	117.84%	1,678	2,472	7,672	25	7,697	6,716	981	11.57%
24	Golden Terrace	Citrus	29,628	23,135	240	23,375	22,174	1,201	0.05%	3,738	16.16%	1,512	2,227	26,873	240	27,113	23,685	3,428	11.57%
25	Gospel Island Est	Citrus	2,073	1,417	30	1,447	7,010	(5,563)	-268.37%	9,743	687.59%	3,940	5,803	11,160	30	11,190	10,950	240	11.57%
26	Grand Terrace	Lake	90,192	12,157	665	12,822	9,199	3,623	4.02%	11,437	94.07%	4,625	6,812	23,594	665	24,259	13,823	10,435	11.57%
27	Harmony Homes	Seminole	44,459	12,183	1,110	13,293	14,479	(1,186)	-2.67%	10,627	87.23%	4,297	6,330	22,810	1,110	23,920	18,776	5,144	11.57%
28	Hermits Cove	Putnam	154,342	27,340	665	28,005	26,520	1,485	0.96%	27,487	100.54%	11,115	16,372	54,827	665	55,492	37,634	17,857	11.57%
29	Hobby Hills	Lake	31,096	15,333	1,160	16,493	17,823	(1,130)	-3.63%	7,937	51.76%	3,209	4,728	23,270	1,160	24,430	20,832	3,598	11.57%
30	Holiday Haven	Lake	20,956	22,584	435	23,019	24,955	(1,936)	-9.24%	7,321	32.42%	2,960	4,361	29,905	435	30,340	27,916	2,425	11.57%

(Continued...)

0102

Revised 6/17/92

SUMMARY OF WATER PRESENT AND REQUIRED NET OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present and required net operating income for all the systems filed in this docket for the last year.

Line No.	System	County	RATE BASE	PRESENT INCOME					REQUIRED INCREASE				REQUIRED INCOME						
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Holiday Heights	Orange	34,441	12,746	300	13,046	12,726	320	0.93%	6,153	48.27%	2,488	3,665	18,899	300	19,199	15,214	3,985	11.57%
2	Imperial Mobile Terr	Lake	60,502	17,546	45	17,591	27,585	(9,994)	-16.52%	28,532	162.61%	11,537	16,994	46,078	45	46,123	39,123	7,000	11.57%
3	Inarcassion City	Osceola	163,955	48,407	2,845	51,252	58,636	(7,384)	-4.50%	44,244	91.40%	17,891	26,353	92,651	2,845	95,496	76,526	18,970	11.57%
4	Interlachen Lk Est	Putnam	49,071	28,111	630	28,741	32,210	(3,469)	-7.07%	15,356	54.63%	6,210	9,147	43,467	630	44,097	38,420	5,678	11.57%
5	Jungle Den	Vokusia	13,984	20,111	415	20,526	23,411	(2,885)	-20.63%	7,560	37.59%	3,057	4,503	27,671	415	28,086	26,468	1,618	11.57%
6	Keystone Heights	Clay	669,982	211,293	3,465	214,758	178,410	36,348	5.43%	69,118	32.71%	27,949	41,169	280,411	3,465	283,876	206,359	77,517	11.57%
7	Kingswood	Brevard	9,424	12,832	760	13,592	14,826	(1,234)	-13.10%	3,903	30.41%	1,578	2,324	16,735	760	17,495	16,404	1,090	11.57%
8	Lake Ajay Estates	Osceola	120,298	11,800	290	12,090	13,473	(1,383)	-1.15%	25,689	217.70%	10,388	15,301	37,489	290	37,779	23,860	13,918	11.57%
9	Lake Brantley	Seminole	32,598	11,346	570	11,916	13,421	(1,505)	-4.62%	8,858	78.07%	3,582	5,276	20,204	570	20,774	17,003	3,772	11.57%
10	Lake Conway Park	Orange	32,343	12,889	240	13,129	16,754	(3,625)	-11.21%	12,369	95.96%	5,001	7,367	25,258	240	25,498	21,756	3,742	11.57%
11	Lake Harriet Estates	Seminole	79,646	47,962	1,310	49,272	45,673	3,599	4.52%	9,429	19.66%	3,813	5,616	57,391	1,310	58,701	49,486	9,215	11.57%
12	Lakeview Villas	Clay	13,507	768	60	828	4,357	(3,529)	-26.13%	8,548	1113.04%	3,457	5,092	9,316	60	9,376	7,813	1,563	11.57%
13	Lekani Heights	Marlin	127,788	82,252	4,205	86,457	73,616	12,841	10.05%	3,264	3.97%	1,320	1,944	85,516	4,205	89,721	74,936	14,785	11.57%
14	Leisure Lakes	Highlands	71,287	29,226	45	29,271	35,334	(6,063)	-8.50%	24,026	82.21%	9,715	14,311	53,252	45	53,297	45,049	8,248	11.57%
15	Marco Shores Util	Collier	448,455	119,375	1,705	121,080	110,977	10,103	2.25%	70,149	58.76%	28,366	41,783	189,524	1,705	191,229	139,343	51,886	11.57%
16	Marion Oaks Util	Marion	2,431,322	534,705	9,215	543,920	418,085	125,835	5.18%	261,015	48.81%	105,546	155,469	795,720	9,215	804,935	523,631	281,304	11.57%
17	Meredith Manor	Seminole	321,540	121,658	3,600	125,258	105,009	20,249	6.30%	28,463	23.40%	11,510	16,954	150,121	3,600	153,721	116,519	37,202	11.57%
18	Morningview	Lake	26,828	8,457	95	8,552	9,481	(929)	-3.46%	6,770	80.06%	2,738	4,033	15,227	95	15,322	12,218	3,104	11.57%
19	Oak Forest	Citrus	31,699	25,380	215	25,595	27,919	(2,324)	-7.33%	10,060	39.64%	4,068	5,992	35,440	215	35,655	31,987	3,668	11.57%
20	Oakwood	Brevard	25,473	37,148	1,475	38,623	40,926	(2,303)	-9.04%	8,814	23.73%	3,564	5,250	45,962	1,475	47,437	44,490	2,947	11.57%
21	Palisades Country Clb	Lake	138,854	11,584	15	11,599	7,595	4,004	2.88%	20,249	174.80%	8,188	12,061	31,833	15	31,848	15,783	16,065	11.57%
22	Palm Port	Putnam	29,891	16,604	480	17,084	17,033	51	0.17%	5,682	34.22%	2,298	3,384	22,286	480	22,766	19,331	3,435	11.57%
23	Palm Terrace	Pasco	215,735	194,246	3,365	197,611	283,559	(85,948)	-39.84%	186,203	95.86%	75,294	110,909	380,449	3,365	383,814	358,853	24,961	11.57%
24	Palms Mobile Home P	Lake	14,923	7,411	125	7,536	9,150	(1,614)	-10.81%	5,608	75.67%	2,268	3,340	13,019	125	13,144	11,417	1,727	11.57%
25	Park Manor	Putnam	18,693	5,816	220	6,036	8,263	(2,227)	-11.91%	7,369	126.71%	2,980	4,389	13,185	220	13,405	11,243	2,163	11.57%
26	Picciola Island	Lake	54,249	27,044	515	27,559	22,022	5,537	10.21%	1,242	4.59%	502	740	28,286	515	28,801	22,524	6,277	11.57%
27	Pine Ridge Estates	Osceola	94,675	42,568	770	43,338	34,137	9,201	9.72%	2,943	6.91%	1,190	1,753	45,511	770	46,281	35,328	10,954	11.57%
28	Pine Ridge Utilities	Citrus	662,578	155,319	2,388	157,707	106,349	51,358	7.75%	42,480	27.35%	17,177	25,302	197,799	2,388	200,187	123,526	76,660	11.57%
29	Piney Woods	Lake	85,884	36,585	745	37,330	30,918	6,412	7.47%	5,917	16.17%	2,393	3,525	42,502	745	43,247	33,311	9,937	11.57%
30	Point O' Woods	Citrus	173,060	40,013	1,047	41,060	47,085	(6,025)	-3.48%	43,732	109.29%	17,684	26,048	83,745	1,047	84,792	64,769	20,023	11.57%

(Continued...)

0103

Revised 6/17/92

SUMMARY OF WATER PRESENT AND REQUIRED NET OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

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

FPSC

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present and required net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						REQUIRED INCREASE				REQUIRED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Pomona Park	Putnam	45,142	30,064	825	30,889	27,907	2,982	6.60%	3,763	12.52%	1,522	2,241	33,827	825	34,652	29,429	5,223	11.57%
2	Postmaster Village	Clay	120,611	12,292	425	12,717	26,178	(13,461)	-11.16%	46,028	374.45%	18,612	27,416	58,320	425	58,745	44,790	13,955	11.57%
3	Quail Ridge	Lake	53,109	3,028	30	3,058	2,914	144	0.27%	10,074	332.69%	4,074	6,000	13,102	30	13,132	6,987	6,145	11.57%
4	River Grove	Putnam	70,185	21,257	666	21,923	22,245	(322)	-0.46%	14,174	66.88%	5,731	8,442	35,431	666	36,097	27,976	8,120	11.57%
5	River Park	Putnam	108,615	47,678	1,265	48,943	48,705	238	0.22%	20,698	43.41%	8,370	12,329	68,376	1,265	69,641	57,075	12,567	11.57%
6	Rolling Green	Citrus	13,322	24,089	350	24,439	21,092	3,347	25.13%	(3,032)	-12.59%	(1,226)	(1,806)	21,057	350	21,407	19,865	1,541	11.57%
7	Rosemont	Citrus	187,220	7,625	635	8,260	13,175	(4,915)	-2.94%	40,734	534.22%	18,471	24,262	48,359	635	48,994	29,647	19,347	11.57%
8	Salt Springs	Marion	387,894	19,069	399	19,468	28,660	(7,492)	-2.04%	84,041	440.72%	33,983	50,058	103,110	399	103,509	60,944	42,565	11.57%
9	Samira Villas	Marion	10,283	2,040	0	2,040	4,020	(1,980)	-19.26%	5,322	260.90%	2,152	3,170	7,362	0	7,362	6,173	1,190	11.57%
10	Saratoga Harbour	Putnam	70,381	6,741	85	6,826	9,678	(2,852)	-4.05%	18,460	273.85%	7,465	10,995	25,201	85	25,286	17,143	8,143	11.57%
11	Silver Lake Estates	Lake	169,163	187,687	2,330	190,017	153,735	36,282	21.45%	(28,054)	-14.95%	(11,344)	(16,710)	159,633	2,330	161,963	142,391	19,572	11.57%
12	Silver Lake Oaks	Putnam	31,818	4,366	550	4,916	8,841	(3,925)	-12.33%	12,769	292.47%	5,163	7,606	17,135	550	17,685	14,004	3,681	11.57%
13	Skycrest	Lake	46,177	15,979	590	16,569	15,219	1,350	2.92%	6,703	41.95%	2,711	3,993	22,662	590	23,252	17,930	5,343	11.57%
14	Spring Hill Util	Hermando	6,844,348	2,872,204	71,885	2,944,089	2,760,889	183,200	2.68%	1,021,923	35.58%	413,231	608,691	3,894,127	71,885	3,966,012	3,174,121	791,891	11.57%
15	St. John's Highlands	Putnam	28,184	9,772	260	10,032	12,668	(2,636)	-9.35%	9,900	101.31%	4,003	5,897	19,672	260	19,932	16,671	3,261	11.57%
16	Stone Mountain	Lake	6,998	2,313	30	2,343	4,279	(1,936)	-27.66%	4,609	199.26%	1,864	2,745	6,922	30	6,952	6,142	810	11.57%
17	Sugar Mill	Volusia	322,716	155,496	1,315	156,811	141,903	14,908	4.62%	37,657	24.22%	15,227	22,430	193,153	1,315	194,468	157,130	37,338	11.57%
18	Sugar Mill Woods	Citrus	1,766,526	397,289	1,190	398,479	364,140	34,339	1.94%	285,491	71.86%	115,443	170,048	682,790	1,190	683,970	479,582	204,387	11.57%
19	Sunny Hills Util	Washington	316,993	78,215	710	78,925	96,779	(17,854)	-5.63%	91,549	117.05%	37,020	54,530	169,764	710	170,474	133,798	36,676	11.57%
20	Sunshine Parkway	Lake	124,461	17,849	164	18,013	16,296	1,717	1.36%	21,293	119.30%	8,610	12,683	39,142	164	39,306	24,906	14,400	11.57%
21	Tropical Park	Osceola	192,144	99,357	4,530	103,887	94,353	9,534	4.96%	21,317	21.45%	8,620	12,697	120,674	4,530	125,204	102,973	22,231	11.57%
22	University Shores	Orange	1,939,567	644,516	21,595	666,111	533,688	132,423	6.83%	154,432	23.96%	62,447	91,985	798,948	21,595	820,543	596,135	224,408	11.57%
23	Venetian Village	Lake	44,661	21,564	360	21,924	22,062	(138)	-0.31%	8,907	41.31%	3,602	30,471	30,471	360	30,831	25,664	5,167	11.57%
24	Welaka	Putnam	21,132	13,916	450	14,366	14,396	(30)	-0.14%	4,156	29.86%	1,681	2,475	18,072	450	18,522	18,077	2,445	11.57%
25	Western Shores	Lake	129,553	43,227	1,415	44,642	39,014	5,628	4.34%	15,717	36.36%	6,355	9,362	58,944	1,415	60,359	45,370	14,989	11.57%
26	Westmont	Orange	16,178	34,131	905	35,036	31,001	4,035	24.94%	(3,632)	-10.84%	(1,469)	(2,163)	30,499	905	31,404	29,532	1,872	11.57%
27	Windsong	Osceola	74,269	25,142	835	25,977	24,869	1,108	1.49%	12,566	49.98%	5,081	7,485	37,708	835	38,543	29,950	8,593	11.57%
28	Woodmere	Duval	363,754	206,187	3,515	209,702	209,973	(271)	-0.07%	71,113	34.49%	28,756	42,357	277,300	3,515	280,815	238,729	42,086	11.57%
29	Woolens	Putnam	6,206	2,196	55	2,251	5,092	(2,841)	-45.77%	5,974	272.06%	2,416	3,559	8,170	55	8,225	7,507	718	11.57%
30	Zephyr Shores	Pasco	101,630	50,434	1,745	52,179	64,775	(12,596)	-12.93%	40,889	81.07%	16,534	24,355	91,323	1,745	93,068	81,309	11,759	11.57%
31	TOTAL - WATER		34,238,883	12,611,473	322,950	12,934,423	11,883,466	1,050,957	3.07%	4,886,364	38.75%	1,975,882	2,910,482	17,487,837	322,950	17,820,787	13,859,348	3,961,439	11.57%
32	TOTAL - WATER & SEWER		57,138,260	19,882,350	323,020	20,205,370	18,755,555	1,449,815	2.54%	8,664,862	43.58%	3,503,780	5,161,082	28,547,212	323,020	28,870,232	22,258,335	6,610,897	11.57%

0104

Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Detailed Summary of Water Required Operating Income by System

- Required -

1991 (Final)

DETAILED SUMMARY OF WATER REQUIRED OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

FPSC

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

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the required operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 REQUIRED OPERATING INCOME											Net Operating Income	Rate Base	Rate of Return
			OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME					
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses					
1	Amelia Island	Nassau	427,682	6,490	434,152	180,641	45,826	(1,952)	78,769	18,801	322,085	112,067	968,601	11.57%		
2	Apache Shores	Citrus	37,746	380	38,126	24,088	3,381	0	4,730	1,087	33,266	4,860	42,007	11.57%		
3	Apple Valley	Seminole	173,783	4,995	178,778	100,444	21,013	0	12,675	7,512	141,643	37,135	320,955	11.57%		
4	Bay Lake Estates	Osceola	26,887	40	26,927	14,935	2,518	0	2,311	1,389	21,152	5,775	49,915	11.57%		
5	Beacon Hills	Duval	581,915	13,600	595,515	349,159	48,818	0	73,544	18,293	489,814	105,701	913,580	11.57%		
6	Beecher's Point	Putnam	27,401	90	27,491	10,549	2,030	0	2,117	2,502	17,197	10,294	68,969	11.57%		
7	Burnt Store	Charl / Lee	290,336	1,160	291,498	115,281	32,734	0	37,366	20,800	206,181	85,317	737,402	11.57%		
8	Carlton Village	Lake	23,787	1,175	24,962	15,614	1,981	0	2,062	978	20,635	4,327	37,399	11.57%		
9	Chuluota	Seminole	210,413	3,895	214,308	96,540	28,021	809	19,106	13,405	157,881	56,428	487,709	11.57%		
10	Citrus Park	Marion	65,365	4,005	69,370	47,829	5,760	0	6,999	1,427	62,015	7,355	63,572	11.57%		
11	Citrus Springs Util	Citrus	505,813	4,131	509,944	212,139	48,441	0	85,568	34,609	380,758	129,186	1,116,560	11.57%		
12	Crystal River Highl.	Citrus	24,695	200	24,895	17,122	1,887	0	1,883	375	21,267	3,628	31,363	11.57%		
13	Daetwylt Shores	Orange	38,145	325	38,470	23,074	2,763	444	3,595	1,666	31,542	6,927	59,872	11.57%		
14	Deftons Utilities	Volkusia	4,503,639	113,450	4,617,089	2,499,694	434,251	0	502,193	228,820	3,664,957	952,131	8,229,311	11.57%		
15	Dol Ray Mandr	Seminole	26,559	90	26,649	13,995	2,690	447	1,754	1,565	20,451	6,198	53,571	11.57%		
16	Druid Hills	Seminole	85,817	740	86,557	38,745	10,572	898	5,408	6,233	61,858	24,701	213,494	11.57%		
17	East Lx Harris Est	Lake	29,490	325	29,815	17,919	2,897	0	3,651	1,077	25,545	4,271	36,911	11.57%		
18	Fern Park	Seminole	41,176	1,015	42,191	24,585	4,545	0	2,847	2,010	33,988	8,205	70,918	11.57%		
19	Fern Terrace	Lake	22,577	690	23,267	14,446	2,372	0	2,421	749	19,989	3,278	28,330	11.57%		
20	Fisherman's Haven	Martin	24,355	505	24,860	19,045	1,511	0	2,240	271	23,066	1,794	15,504	11.57%		
21	Fountains	Osceola	56,782	225	57,007	7,447	3,717	0	4,320	9,027	24,511	32,496	280,867	11.57%		
22	Fox Run	Martin	77,166	830	77,996	34,137	10,078	0	7,332	5,029	56,576	21,420	185,135	11.57%		
23	Friendly Center	Lake	7,672	25	7,697	5,184	598	0	704	230	6,716	981	8,480	11.57%		
24	Golden Terrace	Citrus	26,873	240	27,113	17,337	2,839	0	2,637	871	23,685	3,428	29,628	11.57%		
25	Gospel Island Est	Citrus	11,160	30	11,190	9,881	(272)	0	1,388	(27)	10,950	240	2,073	11.57%		
26	Grand Terrace	Lake	23,594	665	24,259	7,956	1,524	0	1,652	2,690	13,823	10,435	90,192	11.57%		
27	Harmony Homes	Seminole	22,810	1,110	23,920	13,137	2,701	0	1,635	1,304	18,776	5,144	44,459	11.57%		
28	Hermits Cove	Putnam	54,827	665	55,492	20,469	7,764	0	4,877	4,525	37,634	17,857	154,342	11.57%		
29	Hobby Hills	Lake	23,270	1,160	24,430	15,485	2,094	0	2,449	803	20,832	3,598	31,096	11.57%		
30	Holiday Haven	Lake	29,905	435	30,340	23,406	1,543	0	2,462	505	27,916	2,425	20,956	11.57%		

(Continued...)

0106

Revised 6/17/92

DETAILED SUMMARY OF WATER REQUIRED OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the required operating income for all the systems filed in this docket for the test year.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
WATER SYSTEMS (FPSC)													1991 REQUIRED OPERATING INCOME	
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME			
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Holiday Heights	Orange	18,899	300	19,199	10,258	2,206	0	1,831	919	15,214	3,985	34,441	11.57%
2	Imperial Mobile Terr	Lake	46,078	45	46,123	28,885	4,070	0	4,542	1,625	38,123	7,000	60,502	11.57%
3	Intercession City	Osceola	92,651	2,845	95,496	54,067	9,127	0	8,495	4,838	76,526	18,970	163,955	11.57%
4	Interlachen Lk Est	Putnam	43,467	630	44,097	28,363	3,917	0	4,855	1,285	38,420	5,678	49,071	11.57%
5	Jungle Den	Volusia	27,671	415	28,086	23,089	1,243	0	1,769	367	28,489	1,618	13,984	11.57%
6	Keystone Heights	Clay	280,411	3,465	283,876	126,005	33,128	0	28,636	18,590	206,359	77,517	869,982	11.57%
7	Kingswood	Brevard	16,735	760	17,495	14,077	840	0	1,203	285	16,404	1,090	9,424	11.57%
8	Lake Ajay Estates	Osceola	37,489	290	37,779	11,747	4,454	0	4,550	3,109	23,860	13,918	120,298	11.57%
9	Lake Brantley	Seminole	20,204	570	20,774	12,705	1,966	0	1,527	804	17,003	3,772	32,598	11.57%
10	Lake Conway Park	Orange	25,258	240	25,498	16,627	1,663	200	2,348	917	21,756	3,742	32,343	11.57%
11	Lake Harriet Estates	Seminole	57,391	1,310	58,701	38,082	5,287	0	4,113	2,005	49,486	9,215	79,646	11.57%
12	Lakeview Villas	Clay	9,316	60	9,376	5,195	703	0	1,534	381	7,813	1,563	13,507	11.57%
13	Leilani Heights	Martin	85,516	4,205	89,721	53,340	8,919	0	9,124	3,553	74,936	14,785	127,788	11.57%
14	Leisure Lakes	Highlands	53,252	45	53,297	33,742	5,735	0	3,932	1,640	45,049	8,248	71,287	11.57%
15	Marco Shores Util	Collier	189,524	1,705	191,229	83,769	25,704	0	20,518	9,352	139,343	51,886	448,455	11.57%
16	Marion Oaks Util	Marion	795,720	9,215	804,935	257,837	83,095	0	109,801	72,897	523,631	281,304	2,431,322	11.57%
17	Meredith Manor	Seminole	150,121	3,600	153,721	77,004	20,704	0	9,534	9,277	116,519	37,202	321,540	11.57%
18	Morningview	Lake	15,227	95	15,322	8,663	1,574	0	1,242	740	12,218	3,104	26,828	11.57%
19	Oak Forest	Citrus	35,440	215	35,655	24,156	3,258	0	3,735	837	31,987	3,668	31,699	11.57%
20	Oakwood	Brevard	45,962	1,475	47,437	37,218	3,046	0	3,532	694	44,490	2,947	25,473	11.57%
21	Palisades Country Clb	Lake	31,833	15	31,848	4,396	5,625	0	1,618	4,144	15,783	16,085	138,854	11.57%
22	Palm Port	Putnam	22,286	480	22,766	13,020	3,047	(588)	2,996	965	19,331	3,435	29,691	11.57%
23	Pal(m Terrace	Pasco	380,449	3,365	383,814	304,766	21,915	0	25,684	6,488	358,853	24,961	215,735	11.57%
24	Palms Mobile Home Pk	Lake	13,019	125	13,144	8,492	1,268	0	1,305	352	11,417	1,727	14,923	11.57%
25	Park Manor	Putnam	13,185	220	13,405	8,318	956	0	1,442	527	11,243	2,163	18,693	11.57%
26	Piccolola Island	Lake	28,286	515	28,801	14,625	3,650	185	2,615	1,449	22,524	6,277	54,249	11.57%
27	Pine Ridge Estates	Osceola	45,511	770	46,281	22,583	5,395	0	5,993	2,256	35,328	10,954	94,675	11.57%
28	Pine Ridge Utilities	Citrus	197,799	2,388	200,187	69,840	17,469	0	17,449	18,768	123,526	76,660	662,578	11.57%
29	Piney Woods	Lake	42,502	745	43,247	21,387	5,467	0	3,902	2,555	33,311	9,937	85,884	11.57%
30	Point O' Woods	Citrus	83,745	1,047	84,792	43,108	7,760	0	8,915	4,987	64,769	20,023	173,060	11.57%

(Continued...)

0107

Revised 6/17/92

DETAILED SUMMARY OF WATER REQUIRED OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the required operating income for all the systems filed in this docket for the test year.

Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Pomona Park	Putnam	33,827	825	34,652	20,389	2,930	0	4,810	1,300	29,429	5,223	45,142	11.57%
2	Postmaster Village	Clay	58,320	425	58,745	32,267	4,617	0	4,465	3,441	44,790	13,955	120,611	11.57%
3	Quail Ridge	Lake	13,102	30	13,132	2,876	2,068	0	709	1,335	6,987	6,145	53,109	11.57%
4	River Grove	Putnam	35,431	668	36,097	17,663	4,339	0	3,958	2,016	27,976	8,120	70,185	11.57%
5	River Park	Putnam	68,376	1,265	69,641	39,234	7,582	0	7,388	2,871	57,075	12,567	108,615	11.57%
6	Rolling Green	Citrus	21,057	350	21,407	16,292	826	0	2,518	229	19,865	1,541	13,322	11.57%
7	Rosemont	Citrus	48,359	635	48,994	13,680	7,193	0	3,900	4,873	29,647	19,347	167,220	11.57%
8	Salt Springs	Marion	103,110	399	103,509	25,628	17,225	0	7,245	10,846	60,944	42,565	367,894	11.57%
9	Samira Villas	Marion	7,362	0	7,362	4,988	381	0	510	293	6,173	1,190	10,283	11.57%
10	Saratoga Harbour	Putnam	25,201	85	25,286	9,866	3,395	0	2,112	1,770	17,143	8,143	70,381	11.57%
11	Silver Lake Estates	Lake	159,633	2,330	161,963	115,382	8,379	0	14,498	4,132	142,391	19,572	169,163	11.57%
12	Silver Lake Oaks	Putnam	17,135	550	17,685	9,744	1,526	0	1,840	895	14,004	3,681	31,818	11.57%
13	Skycrest	Lake	22,682	590	23,272	11,487	2,859	0	2,279	1,305	17,930	5,343	46,177	11.57%
14	Spring Hill Utl	Hernando	3,894,127	71,885	3,966,012	2,207,959	395,411	0	387,456	183,296	3,174,121	791,891	6,844,348	11.57%
15	St. John's Highlands	Putnam	19,672	260	19,932	11,737	1,959	0	2,208	767	16,671	3,261	28,184	11.57%
16	Stone Mountain	Lake	6,922	30	6,952	4,938	409	0	637	159	6,142	810	6,998	11.57%
17	Sugar Mill	Volusia	193,153	1,315	194,468	107,504	14,689	0	29,864	5,073	157,130	37,338	322,716	11.57%
18	Sugar Mill Woods	Citrus	682,780	1,190	683,970	226,053	93,752	0	110,356	49,422	479,582	204,387	1,766,526	11.57%
19	Sunny Hills Utl	Washington	169,764	710	170,474	82,370	22,647	0	21,734	7,047	133,798	36,676	316,993	11.57%
20	Sunshine Parkway	Lake	39,142	164	39,306	12,063	5,901	0	3,663	3,280	24,908	14,400	124,461	11.57%
21	Tropical Park	Osceola	120,674	4,530	125,204	74,213	12,382	0	10,733	5,644	102,973	22,231	192,144	11.57%
22	University Shores	Orange	798,948	21,595	820,543	434,467	28,327	(860)	84,005	50,197	596,135	224,408	1,939,567	11.57%
23	Venetian Village	Lake	30,471	360	30,831	18,785	2,574	327	2,711	1,267	25,664	5,167	44,661	11.57%
24	Welaka	Putnam	18,072	450	18,522	11,950	1,584	0	1,985	558	16,077	2,445	21,132	11.57%
25	Western Shores	Lake	58,944	1,415	60,359	30,611	6,362	(520)	5,239	3,678	45,370	14,989	129,553	11.57%
26	Westmont	Orange	30,499	905	31,404	25,560	1,383	0	2,218	372	29,532	1,872	16,178	11.57%
27	Windsong	Osceola	37,708	835	38,543	19,877	3,807	0	4,423	1,844	29,950	8,593	74,269	11.57%
28	Woodmere	Duval	277,300	3,515	280,815	164,455	34,413	0	33,342	6,518	238,729	42,086	363,754	11.57%
29	Wootens	Putnam	8,170	55	8,225	5,496	325	0	1,515	172	7,507	718	6,206	11.57%
30	Zephyr Shores	Pasco	91,323	1,745	93,068	60,796	8,513	0	9,125	2,876	81,309	11,759	101,630	11.57%
31	TOTAL - WATER		17,497,837	322,950	17,820,787	9,263,975	1,727,546	(621)	1,945,963	922,485	13,859,348	3,961,439	34,238,883	11.57%
32	TOTAL - WATER & SEWER		28,547,212	323,020	28,870,232	14,605,476	2,963,262	(12,447)	3,222,980	1,480,064	22,259,335	6,610,897	57,138,260	11.57%

0108

Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Water Present and Required
Net Operating Income**

by System

- Required -

1991 (Interim)

SUMMARY OF WATER PRESENT AND REQUIRED NET OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present and required net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						REQUIRED INCREASE				REQUIRED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Amelia Island	Nassau	965,631	526,015	4,330	530,345	346,194	184,151	19.07%	(123,219)	-23.42%	(49,826)	(73,393)	402,796	4,330	407,126	296,368	110,758	11.47%
2	Apache Shores	Citrus	41,576	34,223	270	34,493	29,654	4,839	11.64%	601	1.76%	243	358	34,824	270	35,094	29,897	5,197	12.50%
3	Apple Valley	Seminole	318,744	184,436	4,726	189,162	134,850	54,313	17.04%	(29,002)	-15.72%	(11,727)	(17,275)	155,434	4,726	160,160	123,122	37,038	11.62%
4	Bay Lake Estates	Osceola	49,721	8,305	25	8,330	12,668	(4,338)	-9.72%	16,682	200.87%	6,746	9,936	24,987	25	25,012	19,414	5,599	11.26%
5	Beacon Hills	Duval	907,194	434,845	13,045	447,890	398,385	49,505	5.46%	93,869	21.59%	37,957	55,911	528,714	13,045	541,759	436,343	105,416	11.62%
6	Beecher's Point	Putnam	88,848	14,033	60	14,093	11,176	2,917	3.28%	11,899	84.80%	4,812	7,088	25,932	60	25,992	15,988	10,004	11.26%
7	Burnt Store	Charl / Lee	736,617	237,365	790	238,155	180,704	57,451	7.80%	38,717	16.31%	15,656	23,061	278,082	790	278,872	196,360	80,512	10.93%
8	Carlton Village	Lake	37,132	19,931	775	20,706	17,584	3,122	8.41%	2,270	11.39%	918	1,352	22,201	775	22,976	18,501	4,474	12.05%
9	Chuluota	Seminole	486,034	93,492	3,739	97,231	102,215	(4,984)	-1.03%	103,185	110.37%	41,725	61,461	196,677	3,739	200,416	143,939	56,477	11.62%
10	Citrus Park	Marion	62,680	55,529	3,955	59,484	53,582	5,902	9.42%	2,951	5.31%	1,193	1,758	58,480	3,955	62,435	54,775	7,659	12.22%
11	Citrus Springs Util	Citrus	1,112,391	265,360	4,131	269,491	262,820	6,672	0.60%	190,311	71.72%	76,955	113,355	455,671	4,131	459,802	339,775	120,027	10.79%
12	Crystal River Highl.	Citrus	31,143	7,085	135	7,220	13,075	(5,855)	-18.80%	16,131	227.68%	6,523	9,608	23,216	135	23,351	19,598	3,753	12.05%
13	Daetwyler Shores	Orange	59,540	21,647	215	21,862	23,176	(1,314)	-2.21%	14,271	65.93%	5,771	8,500	35,918	215	36,133	28,947	7,187	12.07%
14	Deftona Utilities	Volkusia	8,177,555	3,409,568	79,636	3,489,204	2,951,197	538,007	6.58%	812,895	23.84%	328,708	484,188	4,222,463	79,636	4,302,099	3,279,905	1,022,194	12.50%
15	Doi Ray Manor	Seminole	53,402	15,754	70	15,824	15,234	590	1.11%	9,427	59.84%	3,812	5,615	25,181	70	25,251	19,046	6,205	11.62%
16	Druid Hills	Seminole	212,851	61,921	685	62,606	48,975	13,631	6.40%	18,639	30.10%	7,537	11,102	80,560	685	81,245	56,512	24,733	11.62%
17	East Lk Harris Est	Lake	36,498	19,733	205	19,938	19,493	445	1.22%	6,637	33.63%	2,684	3,953	26,370	205	26,575	22,177	4,398	12.05%
18	Fem Park	Seminole	70,457	27,241	960	28,201	26,038	2,163	3.07%	10,113	37.12%	4,089	6,024	37,354	960	38,314	30,127	8,187	11.62%
19	Fem Terrace	Lake	28,030	25,310	485	25,795	19,521	6,274	22.38%	(4,862)	-19.21%	(1,966)	(2,896)	21,509	495	22,004	20,178	1,826	12.05%
20	Fisherman's Haven	Marlin	15,155	19,661	495	20,156	19,431	725	4.79%	1,848	9.40%	747	1,101	55,096	495	55,591	23,478	31,820	11.26%
21	Fountains	Osceola	280,816	4,376	0	4,376	2,967	1,409	0.50%	50,720	1159.05%	20,509	30,211	280,816	4,376	285,192	228,800	56,392	12.05%
22	Fox Run	Marlin	184,799	21,047	530	21,577	32,085	(10,508)	-5.69%	55,028	261.45%	22,252	32,777	76,075	530	76,605	54,337	22,268	12.05%
23	Friendly Center	Lake	8,418	3,522	15	3,537	4,723	(1,186)	-14.09%	3,694	104.89%	1,494	2,200	7,216	15	7,231	6,217	1,014	12.05%
24	Golden Terrace	Citrus	29,341	23,135	160	23,295	20,712	2,583	8.80%	1,598	6.91%	646	952	24,733	160	24,893	21,358	3,536	12.05%
25	Gospel Island Est	Citrus	2,008	1,417	20	1,437	6,686	(5,249)	-261.32%	9,218	650.54%	3,728	5,491	10,635	20	10,655	10,413	242	12.05%
26	Grand Terrace	Lake	90,026	12,157	435	12,592	8,280	4,312	4.79%	9,780	80.45%	3,955	5,825	21,937	435	22,372	12,235	10,137	11.26%
27	Harmony Homes	Seminole	44,276	12,183	1,075	13,258	13,555	(297)	-0.67%	9,137	75.00%	3,695	5,442	21,320	1,075	22,395	17,250	5,145	11.62%
28	Hermits Cove	Putnam	153,901	27,340	435	27,775	24,230	3,545	2.30%	25,183	92.11%	10,183	15,000	52,523	435	52,958	34,413	18,545	12.05%
29	Hobby Hills	Lake	30,826	15,333	735	16,068	16,102	(34)	-0.11%	6,294	41.05%	2,545	3,749	21,627	735	22,362	18,648	3,715	12.05%
30	Holiday Haven	Lake	20,665	22,584	270	22,854	23,439	(585)	-2.83%	4,888	21.65%	1,977	2,912	27,472	270	27,742	25,416	2,327	11.26%

(Continued...)

0110

Revised 6/17/92

SUMMARY OF WATER PRESENT AND REQUIRED NET OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present and required net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME					REQUIRED INCREASE				REQUIRED INCOME						
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Holiday Heights	Orange	34,289	12,746	220	12,966	11,937	1,029	3.00%	4,754	37.30%	1,923	2,832	17,500	220	17,720	13,859	3,861	11.26%
2	Imperial Mobile Terr	Lake	59,897	17,546	30	17,576	24,575	(6,999)	-11.68%	23,073	131.50%	9,330	13,743	40,619	30	40,649	33,905	6,744	11.26%
3	Intercession City	Osceola	163,194	48,407	1,855	50,262	54,440	(4,178)	-2.56%	41,262	85.24%	16,685	24,577	89,669	1,855	91,524	71,125	20,399	12.50%
4	Interlachen Lk Est	Putnam	48,522	28,111	395	28,506	29,383	(877)	-1.81%	11,289	40.16%	4,565	6,724	39,400	395	39,795	33,948	5,847	12.05%
5	Jungle Den	Volusia	13,706	20,111	270	20,381	21,969	(1,588)	-11.58%	5,257	26.14%	2,126	3,131	25,368	270	25,638	24,094	1,543	11.26%
6	Keystone Heights	Clay	667,508	211,293	2,250	213,543	165,604	47,939	7.18%	59,376	28.10%	24,009	35,366	270,669	2,250	272,919	189,614	83,305	12.48%
7	Kingswood	Brevard	9,268	12,832	460	13,292	13,923	(631)	-6.81%	2,812	21.91%	1,137	1,675	15,644	460	16,104	15,060	1,044	11.26%
8	Lake Ajay Estates	Osceola	120,176	11,800	190	11,990	12,826	(836)	-7.0%	24,122	204.42%	9,754	14,368	35,922	190	36,112	22,580	13,532	11.26%
9	Lake Brantley	Seminole	32,413	11,346	585	11,931	12,507	(576)	-1.78%	7,290	64.26%	2,948	4,342	18,836	585	19,221	15,455	3,766	11.62%
10	Lake Conway Park	Orange	32,119	12,689	175	13,064	15,583	(2,519)	-7.84%	10,736	83.30%	4,341	6,395	23,625	175	23,800	19,924	3,876	12.07%
11	Lake Harriet Estates	Seminole	78,949	47,962	1,235	49,197	42,180	7,017	8.89%	3,621	7.55%	1,464	2,157	51,583	1,235	52,818	43,644	9,174	11.62%
12	Lakeview Villas	Clay	13,455	768	40	808	4,093	(3,285)	-24.42%	8,059	1049.39%	3,259	4,800	8,827	40	8,867	7,352	1,515	11.26%
13	Leilani Heights	Martin	126,795	82,252	2,641	84,893	68,025	16,868	13.30%	(2,667)	-3.24%	(1,079)	(1,589)	79,585	2,641	82,225	66,947	15,279	12.05%
14	Leisure Lakes	Highlands	70,662	29,226	30	29,256	32,222	(2,966)	-4.20%	18,338	62.75%	7,415	10,923	47,564	30	47,594	39,637	7,957	11.26%
15	Marco Shores Util	Collier	447,574	119,375	1,700	121,075	106,602	14,473	3.23%	63,092	52.85%	25,512	37,580	182,467	1,700	184,167	132,115	52,053	11.63%
16	Marion Oaks Util	Marion	2,425,797	534,705	9,220	543,925	390,638	153,287	6.32%	206,928	38.70%	83,675	123,253	741,633	9,220	750,853	474,312	276,541	11.40%
17	Meredith Manor	Seminole	319,885	121,658	3,470	125,128	96,731	28,397	8.88%	14,729	12.11%	5,956	8,773	136,387	3,470	139,857	102,687	37,171	11.62%
18	Morningview	Lake	26,720	8,457	60	8,517	8,928	(411)	-1.54%	6,096	72.05%	2,465	3,631	14,553	60	14,613	11,394	3,220	12.05%
19	Oak Forest	Citrus	31,330	25,380	150	25,530	26,060	(530)	-1.69%	7,228	28.48%	2,923	4,305	32,608	150	32,758	28,983	3,775	12.05%
20	Oakwood	Brevard	25,013	37,148	1,025	38,173	38,455	(282)	-1.13%	5,202	14.00%	2,104	3,099	42,350	1,025	43,375	40,559	2,817	11.26%
21	Palisades Country C/b	Lake	138,825	11,584	10	11,594	7,449	4,145	2.99%	19,285	166.48%	7,798	11,487	30,869	10	30,879	15,247	15,632	11.26%
22	Palm Port	Putnam	29,452	16,604	310	16,914	15,774	1,140	3.87%	4,044	24.36%	1,635	2,409	20,648	310	20,958	17,409	3,549	12.05%
23	Palm Terrace	Pasco	210,852	194,246	2,167	196,413	258,801	(62,388)	-29.59%	144,602	74.44%	58,472	86,130	338,848	2,167	341,015	317,273	23,742	11.26%
24	Palms Mobile Home P	Lake	14,766	7,411	80	7,491	8,349	(858)	-5.81%	4,428	59.75%	1,791	2,638	11,839	80	11,919	10,140	1,779	12.05%
25	Park Manor	Putnam	18,594	5,816	145	5,961	7,738	(1,777)	-9.56%	6,746	115.99%	2,728	4,018	12,562	145	12,707	10,466	2,241	12.05%
26	Picciola Island	Lake	53,932	27,044	336	27,380	20,372	7,008	13.00%	(856)	-3.16%	(346)	(510)	26,188	336	26,524	20,026	6,499	12.05%
27	Pine Ridge Estates	Osceola	94,247	42,568	490	43,058	31,890	11,168	11.85%	(933)	-2.19%	(377)	(556)	41,835	490	42,325	31,513	10,812	11.26%
28	Pine Ridge Utilities	Citrus	661,481	155,319	2,388	157,707	100,896	56,811	8.59%	24,450	15.74%	9,887	14,563	179,769	2,388	182,156	110,783	71,374	10.79%
29	Piney Woods	Lake	85,466	36,585	490	37,075	28,734	8,341	9.76%	3,287	8.96%	1,329	1,958	39,872	490	40,362	30,063	10,299	12.05%
30	Point O' Woods	Citrus	172,223	40,013	682	40,695	42,770	(2,075)	-1.20%	38,326	95.78%	15,498	22,828	78,339	682	79,021	58,268	20,753	12.05%

(Continued...)

0111

Revised 6/17/92

SUMMARY OF WATER PRESENT AND REQUIRED NET OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

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

FPSC

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present and required net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						REQUIRED INCREASE				REQUIRED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Pomona Park	Putnam	44,741	30,064	525	30,589	25,792	4,797	10.72%	998	3.32%	403	594	31,062	525	31,587	26,195	5,391	12.05%
2	Postmaster Village	Clay	120,165	12,292	285	12,577	23,903	(11,326)	-9.43%	41,731	339.50%	16,875	24,857	54,023	285	54,308	40,778	13,531	11.26%
3	Quail Ridge	Lake	53,073	3,028	20	3,048	2,735	313	0.59%	9,507	313.97%	3,844	5,663	12,535	20	12,555	6,579	5,976	11.26%
4	River Grove	Putnam	69,897	21,257	441	21,698	20,716	982	1.40%	12,492	58.77%	5,051	7,441	33,749	441	34,190	25,767	8,423	12.05%
5	River Park	Putnam	107,761	47,678	830	48,508	44,279	4,229	3.92%	14,701	30.83%	5,945	8,756	62,379	830	63,209	50,224	12,985	12.05%
6	Rolling Green	Citrus	13,113	24,089	230	24,319	20,000	4,319	32.94%	(4,598)	-19.09%	(1,859)	(2,739)	19,491	230	19,721	18,141	1,580	12.05%
7	Rosemont	Citrus	167,063	7,625	604	8,229	12,361	(4,152)	-2.49%	40,769	534.67%	16,486	24,283	48,394	604	48,998	28,867	20,131	12.05%
8	Salt Springs	Marion	367,562	19,069	389	19,458	25,308	(5,850)	-1.59%	85,231	446.96%	34,464	50,766	104,300	389	104,689	59,773	44,916	12.22%
9	Samira Villas	Marion	10,256	2,040	0	2,040	3,882	(1,842)	-17.97%	5,168	253.33%	2,090	3,078	7,208	0	7,208	5,972	1,236	12.05%
10	Saratoga Harbour	Putnam	70,262	6,741	55	6,796	9,073	(2,277)	-3.24%	18,037	267.58%	7,294	10,744	24,778	55	24,833	16,367	8,467	12.05%
11	Silver Lake Estates	Lake	166,905	187,687	1,386	189,073	142,124	46,949	28.13%	(46,065)	-24.54%	(18,627)	(27,438)	141,622	1,386	143,008	123,497	19,511	11.69%
12	Silver Lake Oaks	Putnam	31,722	4,366	340	4,706	8,279	(3,573)	-11.26%	11,996	274.75%	4,851	7,145	16,362	340	16,702	13,130	3,572	11.26%
13	Skycrest	Lake	45,903	15,979	370	16,349	13,764	2,585	5.63%	4,947	30.96%	2,000	2,947	20,926	370	21,296	15,765	5,531	12.05%
14	Spring Hill Util	Hernando	6,791,012	2,872,204	25,820	2,898,024	2,476,521	421,503	6.21%	717,511	24.98%	290,137	427,374	3,589,715	25,820	3,615,535	2,766,658	848,876	12.50%
15	St. John's Highlands	Putnam	27,976	9,772	165	9,937	11,598	(1,661)	-5.94%	8,448	86.45%	3,416	5,032	18,220	165	18,385	15,014	3,371	12.05%
16	Stone Mountain	Lake	6,964	2,313	15	2,328	4,104	(1,776)	-25.51%	4,391	189.85%	1,776	2,616	6,704	15	6,719	5,880	839	12.05%
17	Sugar Mill	Volusia	321,076	155,496	849	156,345	133,562	22,783	7.10%	22,447	14.44%	9,077	13,370	177,943	849	178,792	142,639	36,153	11.26%
18	Sugar Mill Woods	Citrus	1,762,032	397,289	705	397,994	341,609	56,385	3.20%	261,806	65.90%	105,866	155,940	659,095	705	659,800	447,475	212,325	12.05%
19	Sunny Hills Util	Washington	315,823	78,215	431	78,646	90,846	(12,200)	-3.86%	80,611	103.06%	32,596	48,015	158,826	431	159,257	123,442	35,814	11.34%
20	Sunshine Parkway	Lake	124,397	17,849	124	17,973	15,965	2,008	1.61%	20,145	112.86%	8,146	11,999	37,994	124	38,118	24,111	14,007	11.26%
21	Tropical Park	Osceola	190,735	99,357	2,855	102,212	86,648	15,564	8.16%	13,897	13.99%	5,619	8,277	113,254	2,855	116,109	92,267	23,842	12.50%
22	University Shores	Orange	1,932,374	644,516	14,420	658,936	494,934	164,002	8.49%	116,238	18.03%	47,003	69,235	760,754	14,420	775,174	541,937	233,238	12.07%
23	Venetian Village	Lake	44,320	21,564	250	21,814	20,319	1,495	3.37%	6,457	29.94%	2,611	3,846	28,021	250	28,271	22,930	5,341	12.05%
24	Welaka	Putnam	20,896	13,916	280	14,196	13,151	1,045	5.00%	2,473	17.77%	1,000	1,473	16,389	280	16,669	14,151	2,518	12.05%
25	Western Shores	Lake	128,871	43,227	920	44,147	35,416	8,731	6.78%	11,412	26.40%	4,615	6,797	54,639	920	55,559	40,030	15,529	12.05%
26	Westmont	Orange	15,884	34,131	875	35,006	29,529	5,477	34.48%	(6,192)	-18.14%	(2,504)	(3,688)	27,939	875	28,814	27,025	1,789	11.26%
27	Windsong	Osceola	73,962	25,142	530	25,672	23,220	2,452	3.32%	9,865	39.24%	3,989	5,876	35,007	530	35,537	27,209	8,328	11.26%
28	Woodmere	Duval	360,994	206,187	3,525	209,712	196,266	13,446	3.72%	47,851	23.21%	19,349	28,501	254,038	3,525	257,563	215,615	41,948	11.62%
29	Wootens	Putnam	6,146	2,196	35	2,231	4,788	(2,557)	-41.60%	5,536	252.08%	2,238	3,297	7,732	35	7,767	7,026	741	12.05%
30	Zephyr Shores	Pasco	100,396	50,434	1,150	51,584	58,398	(6,814)	-6.79%	30,420	60.32%	12,301	18,119	80,854	1,150	82,004	70,699	11,305	11.26%
31	TOTAL - WATER		34,055,658	12,611,473	213,929	12,825,402	10,927,315	1,898,087	5.57%	3,681,112	29.19%	1,488,518	2,192,593	16,292,585	213,929	16,506,514	12,415,834	4,090,680	12.01%
32	TOTAL - WATER & SEWER		56,886,180	19,882,350	216,299	20,098,649	17,435,997	2,662,652	4.68%	6,985,378	35.13%	2,824,653	4,160,725	26,867,728	216,299	27,084,027	20,260,650	6,823,377	11.99%

0112

Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

**Detailed Summary of
Water Required Operating Income
by System**

- Required -

1991 (Interim)

DETAILED SUMMARY OF WATER REQUIRED OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the required operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 REQUIRED OPERATING INCOME											Rate Base	Rate of Return
			OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME			
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income			
1	Amelia Island	Nassau	402,796	4,330	407,126	156,885	45,826	(1,952)	77,553	18,056	296,368	110,758	965,631	11.47%	
2	Apache Shores	Citrus	34,824	270	35,094	20,640	3,381	0	4,594	1,283	29,897	5,197	41,576	12.50%	
3	Apple Valley	Seminole	155,434	4,726	160,160	82,749	21,013	0	11,837	7,524	123,122	37,038	318,744	11.62%	
4	Bay Lake Estates	Osceola	24,987	25	25,012	13,383	2,518	0	2,225	1,288	19,414	5,599	49,721	11.26%	
5	Beacon Hills	Duval	528,714	13,045	541,759	298,071	48,818	0	71,125	18,329	436,343	105,416	907,194	11.62%	
6	Beecher's Point	Putnam	25,932	60	25,992	9,578	2,030	0	2,049	2,331	15,988	10,004	88,848	11.26%	
7	Burnt Store	Charl / Lee	276,082	790	276,872	109,000	32,734	0	36,708	17,918	196,360	80,512	736,617	10.93%	
8	Carlton Village	Lake	22,201	775	22,976	13,483	1,981	0	1,972	1,066	18,501	4,474	37,132	12.05%	
9	Chuluola	Seminole	196,677	3,739	200,416	83,140	28,021	809	18,481	13,489	143,939	56,477	486,034	11.62%	
10	Citrus Park	Marion	58,480	3,955	62,435	40,688	5,760	0	6,687	1,640	54,775	7,659	62,680	12.22%	
11	Citrus Springs Util	Citrus	455,671	4,131	459,802	178,793	48,441	0	83,312	29,229	339,775	120,027	1,112,391	10.79%	
12	Crystal River Hight.	Citrus	23,216	135	23,351	15,442	1,887	0	1,814	458	19,598	3,753	31,143	12.05%	
13	Daetwyler Shores	Orange	35,918	215	36,133	20,418	2,763	444	3,490	1,832	28,947	7,187	59,540	12.07%	
14	Deltona Utilities	Volusia	4,222,463	79,636	4,302,099	2,085,651	434,251	0	488,018	271,984	3,279,905	1,022,194	8,177,555	12.50%	
15	Dol Ray Manor	Seminole	25,181	70	25,251	12,643	2,690	447	1,691	1,575	19,048	6,205	53,402	11.62%	
16	Druid Hills	Seminole	80,560	685	81,245	33,599	10,572	898	5,189	8,273	56,512	24,733	212,851	11.62%	
17	East Lk Harris Est	Lake	26,370	205	26,575	14,609	2,897	0	3,505	1,165	22,177	4,398	36,498	12.05%	
18	Fern Park	Seminole	37,354	960	38,314	20,897	4,545	0	2,672	2,013	30,127	8,187	70,457	11.62%	
19	Fern Terrace	Lake	20,448	485	20,933	12,052	2,372	0	2,316	814	17,555	3,378	28,030	12.05%	
20	Fisherman's Haven	Martin	21,509	495	22,004	16,253	1,511	0	2,112	302	20,178	1,826	15,155	12.05%	
21	Fountains	Osceola	55,096	0	55,096	7,031	3,717	0	4,234	8,494	23,476	31,620	280,816	11.26%	
22	Fox Run	Martin	76,075	530	76,605	31,445	10,078	0	7,270	5,544	54,337	22,268	184,799	12.05%	
23	Friendly Center	Lake	7,216	15	7,231	4,684	598	0	683	252	6,217	1,014	8,418	12.05%	
24	Golden Terrace	Citrus	24,733	160	24,893	15,037	2,839	0	2,537	944	21,358	3,536	29,341	12.05%	
25	Gospel Island Est	Citrus	10,635	20	10,655	9,365	(272)	0	1,344	(23)	10,413	242	2,008	12.05%	
26	Grand Terrace	Lake	21,937	435	22,372	6,633	1,524	0	1,567	2,510	12,235	10,137	90,026	11.26%	
27	Harmony Homes	Seminole	21,320	1,075	22,395	11,673	2,701	0	1,566	1,310	17,250	5,145	44,276	11.62%	
28	Hermits Cove	Putnam	52,523	435	52,958	16,937	7,764	0	4,763	4,949	34,413	18,545	153,901	12.05%	
29	Hobby Hills	Lake	21,627	735	22,362	13,325	2,094	0	2,356	872	18,648	3,715	30,826	12.05%	
30	Holiday Haven	Lake	27,472	270	27,742	21,076	1,543	0	2,345	451	25,416	2,327	20,665	11.26%	

(Continued...)

0114

Revised 6/17/92

DETAILED SUMMARY OF WATER REQUIRED OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the required operating income for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	WATER SYSTEMS (FPSC)			1991 REQUIRED OPERATING INCOME										
				OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Holiday Heights	Orange	17,500	220	17,720	9,042	2,206	0	1,764	847	13,859	3,861	34,289	11.26%
2	Imperial Mobile Terr	Lake	40,619	30	40,649	24,047	4,070	0	4,296	1,492	33,905	6,744	59,897	11.26%
3	Intercession City	Osceola	89,669	1,855	91,524	47,982	9,127	0	8,316	5,700	71,125	20,399	163,194	12.50%
4	Interlachen Lk Est	Putnam	39,400	395	39,795	23,970	3,917	0	4,662	1,400	33,948	5,847	48,522	12.05%
5	Jungle Den	Volusia	25,368	270	25,638	20,865	1,243	0	1,659	328	24,094	1,543	13,706	11.26%
6	Keystone Heights	Clay	270,669	2,250	272,919	106,207	33,128	0	28,143	22,136	189,614	83,305	667,508	12.48%
7	Kingswood	Brevard	15,644	460	16,104	12,826	840	0	1,141	254	15,060	1,044	9,268	11.26%
8	Lake Ajay Estates	Osceola	35,922	190	36,112	10,773	4,454	0	4,475	2,877	22,580	13,532	120,176	11.26%
9	Lake Brantley	Seminole	18,636	585	19,221	11,224	1,966	0	1,457	807	15,455	3,766	32,413	11.62%
10	Lake Conway Park	Orange	23,625	175	23,800	14,785	1,663	200	2,271	1,004	19,924	3,876	32,113	12.07%
11	Lake Harriet Estates	Seminole	51,583	1,235	52,818	32,506	5,287	0	3,848	2,002	43,644	9,174	78,949	11.62%
12	Lakeview Villas	Clay	8,827	40	8,867	4,784	703	0	1,512	353	7,352	1,515	13,455	11.26%
13	Leilani Heights	Martin	79,585	2,641	82,225	45,398	8,919	0	8,787	3,843	66,947	15,279	126,795	12.05%
14	Leisure Lakes	Highlands	47,564	30	47,594	28,741	5,735	0	3,675	1,486	39,637	7,957	70,662	11.26%
15	Marco Shores Util	Collier	182,467	1,700	184,167	76,727	25,704	0	20,201	9,483	132,115	52,053	447,574	11.63%
16	Marion Oaks Util	Marion	741,633	9,220	750,853	213,633	83,095	0	107,368	70,217	474,312	278,541	2,425,797	11.40%
17	Meredith Manor	Seminole	136,387	3,470	139,857	63,781	20,704	0	8,910	9,312	102,687	37,171	319,885	11.62%
18	Morningview	Lake	14,553	60	14,613	7,797	1,574	0	1,210	812	11,394	3,220	26,720	12.05%
19	Oak Forest	Citrus	32,608	150	32,758	21,206	3,258	0	3,605	913	28,983	3,775	31,330	12.05%
20	Oakwood	Brevard	42,350	1,025	43,375	33,544	3,046	0	3,350	619	40,559	2,817	25,013	11.26%
21	Palisades Country Ctb	Lake	30,869	10	30,879	4,165	5,625	0	1,574	3,883	15,247	15,632	138,825	11.26%
22	Palm Port	Putnam	20,648	310	20,958	11,107	3,047	(598)	2,915	938	17,409	3,549	29,452	12.05%
23	Palm Terrace	Pasco	338,848	2,167	341,015	265,708	21,915	0	23,758	5,891	317,273	23,742	210,852	11.26%
24	Palms Mobile Home Pk	Lake	11,839	80	11,919	7,234	1,268	0	1,250	388	10,140	1,779	14,766	12.05%
25	Park Manor	Putnam	12,562	145	12,707	7,524	956	0	1,411	575	10,466	2,241	18,594	12.05%
26	Piccola Island	Lake	26,188	336	26,524	12,088	3,650	185	2,513	1,589	20,026	6,499	53,932	12.05%
27	Pine Ridge Estates	Osceola	41,635	490	42,125	19,154	5,395	0	4,906	2,058	31,513	10,612	94,247	11.26%
28	Pine Ridge Utilities	Citrus	179,769	2,388	182,156	61,059	17,469	0	16,637	15,617	110,783	71,374	661,481	10.79%
29	Piney Woods	Lake	39,872	490	40,362	18,044	5,467	0	3,772	2,781	30,063	10,299	85,466	12.05%
30	Point O' Woods	Citrus	78,339	682	79,021	36,407	7,760	0	8,655	5,446	58,268	20,753	172,223	12.05%

(Continued...)

0115

Revised 6/17/92

DETAILED SUMMARY OF WATER REQUIRED OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the required operating income for all the systems filed in this docket for the test year.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
WATER SYSTEMS (FPSC)			1991 REQUIRED OPERATING INCOME											
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME			
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Pomona Park	Putnam	31,062	525	31,587	17,186	2,930	0	4,672	1,407	26,195	5,391	44,741	12.05%
2	Postmaster Village	Clay	54,023	285	54,308	28,699	4,617	0	4,266	3,197	40,778	13,531	120,165	11.26%
3	Quail Ridge	Lake	12,535	20	12,555	2,584	2,068	0	683	1,234	6,579	5,976	53,073	11.26%
4	River Grove	Putnam	33,749	441	34,190	15,354	4,339	0	3,873	2,202	25,767	8,423	69,897	12.05%
5	River Park	Putnam	62,379	830	63,209	32,402	7,582	0	7,099	3,141	50,224	12,985	107,761	12.05%
6	Rolling Green	Citrus	19,491	230	19,721	14,616	826	0	2,442	256	18,141	1,580	13,113	12.05%
7	Rosemont	Citrus	48,394	604	48,998	12,423	7,193	0	3,901	5,351	28,867	20,131	167,063	12.05%
8	Salt Springs	Marion	104,300	389	104,689	22,974	17,225	0	7,298	12,276	59,773	44,916	367,582	12.22%
9	Samira Villas	Marion	7,208	0	7,208	4,766	381	0	503	322	5,972	1,236	10,256	12.05%
10	Saratoga Harbour	Putnam	24,778	55	24,833	8,912	3,395	0	2,092	1,969	16,367	8,467	70,282	12.05%
11	Silver Lake Estates	Lake	141,622	1,386	143,008	97,324	8,379	0	13,645	4,148	123,497	19,511	166,905	11.69%
12	Silver Lake Oaks	Putnam	16,362	340	16,702	8,983	1,526	0	1,795	826	13,130	3,572	31,722	11.26%
13	Skycrest	Lake	20,926	370	21,296	9,294	2,859	0	2,190	1,422	15,765	5,531	45,903	12.05%
14	Spring Hill Util	Hernando	3,589,715	25,820	3,615,535	1,781,271	395,411	0	371,684	218,293	2,766,658	848,876	6,791,012	12.50%
15	St. John's Highlands	Putnam	18,220	165	18,385	10,078	1,959	0	2,139	839	15,014	3,371	27,976	12.05%
16	Stone Mountain	Lake	6,704	15	6,719	4,667	409	0	626	177	5,880	839	6,964	12.05%
17	Sugar Mill	Vokusia	177,943	849	178,792	94,389	14,689	0	29,158	4,403	142,639	36,153	321,076	11.26%
18	Sugar Mill Woods	Citrus	659,095	705	659,800	190,100	93,752	0	109,268	54,355	447,475	212,325	1,762,032	12.05%
19	Sunny Hills Util	Washington	158,826	431	159,257	73,006	22,647	0	21,229	6,560	123,442	35,814	315,823	11.34%
20	Sunshine Parkway	Lake	37,994	124	38,118	11,557	5,901	0	3,609	3,044	24,111	14,007	124,397	11.26%
21	Tropical Park	Osceola	113,254	2,855	116,109	62,941	12,382	0	10,324	6,620	92,267	23,842	190,735	12.50%
22	University Shores	Orange	760,754	14,420	775,174	376,925	28,327	(860)	81,964	55,581	541,937	233,238	1,932,374	12.07%
23	Venellian Village	Lake	28,021	250	28,271	16,054	2,574	327	2,596	1,380	22,930	5,341	44,320	12.05%
24	Welaka	Putnam	16,389	280	16,669	10,059	1,584	0	1,902	606	14,151	2,518	20,896	12.05%
25	Western Shores	Lake	54,639	920	55,559	25,151	6,362	(520)	5,023	4,014	40,030	15,529	128,871	12.05%
26	Westmont	Orange	27,939	875	28,814	23,210	1,383	0	2,101	331	27,025	1,789	15,884	11.26%
27	Windsong	Osceola	35,007	530	35,537	17,427	3,807	0	4,288	1,686	27,209	8,328	73,962	11.26%
28	Woodmere	Duval	254,038	3,525	257,563	142,375	34,413	0	32,295	6,531	215,615	41,948	360,994	11.62%
29	Woolens	Putnam	7,732	35	7,767	5,020	325	0	1,494	187	7,026	741	6,146	12.05%
30	Zephyr Shores	Pasco	80,854	1,150	82,004	50,931	8,513	0	8,627	2,629	70,899	11,305	100,396	11.26%
31	TOTAL - WATER		16,292,585	213,929	16,506,514	7,798,176	1,727,546	(621)	1,886,820	1,003,912	12,415,834	4,000,680	34,055,658	12.01%
32	TOTAL - WATER & SEWER		26,867,728	216,299	27,084,027	12,553,050	2,963,262	(12,447)	3,142,601	1,614,184	20,260,650	6,823,377	56,886,180	11.99%

0116

Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of Water Utility Adjusted Present Operating Income by System

- Present -

1991 (Final)

SUMMARY OF WATER UTILITY ADJUSTED PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 UTILITY ADJUSTED PRESENT OPERATING INCOME											Rate Base	Rate of Return
			OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME				
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income			
1	Amelia Island	Nassau	526,015	6,490	532,505	180,641	45,826	(1,952)	83,195	54,145	361,856	170,649	968,601	17.62%	
2	Apache Shores	Citrus	34,223	380	34,603	24,088	3,381	0	4,571	(199)	31,842	2,761	42,007	6.57%	
3	Apple Valley	Seminole	184,436	4,995	189,431	100,444	21,013	0	13,154	11,340	145,951	43,480	320,955	13.55%	
4	Bay Lake Estates	Osceola	8,305	40	8,345	14,935	2,518	0	1,475	(5,289)	13,638	(5,293)	49,915	-10.60%	
5	Beacon Hills	Duval	434,845	13,600	448,445	349,159	48,818	0	66,926	(34,559)	430,343	18,102	913,580	1.98%	
6	Beecher's Point	Putnam	14,033	90	14,123	10,549	2,030	0	1,515	(2,302)	11,792	2,331	88,969	2.62%	
7	Burnt Store	Charl / Lee	237,365	1,160	238,525	115,281	32,734	0	34,983	1,763	184,760	53,765	737,402	7.29%	
8	Carlton Village	Lake	19,931	1,175	21,106	15,614	1,981	0	1,888	(408)	19,076	2,030	37,399	5.43%	
9	Chuluota	Seminole	93,492	3,895	97,387	96,540	28,021	809	13,844	(28,613)	110,601	(13,214)	487,709	-2.71%	
10	Citrus Park	Marion	55,529	4,005	59,534	47,829	5,760	0	6,556	(2,108)	58,038	1,496	63,572	2.35%	
11	Citrus Springs Util	Citrus	265,360	4,131	269,491	212,139	48,441	0	74,748	(51,902)	263,527	(14,036)	1,116,560	-1.26%	
12	Crystal River Highl.	Citrus	7,085	200	7,285	17,122	1,887	0	1,091	(5,953)	14,146	(6,861)	31,353	-21.88%	
13	Daetwyler Shores	Orange	21,647	325	21,972	23,074	2,763	444	2,853	(4,262)	24,871	(2,899)	59,872	-4.84%	
14	Dellona Utilities	Volusia	3,409,568	113,450	3,523,018	2,499,694	434,251	0	452,960	(164,353)	3,222,552	300,466	8,229,311	3.65%	
15	Dol Ray Manor	Seminole	15,754	90	15,844	13,995	2,690	447	1,268	(2,318)	16,082	(238)	53,571	-0.44%	
16	Druid Hills	Seminole	61,921	740	62,661	38,745	10,572	898	4,332	(2,355)	52,193	10,468	213,494	4.90%	
17	East Lk Harris Est	Lake	19,733	325	20,058	17,919	2,897	0	3,212	(2,429)	21,599	(1,541)	36,911	-4.17%	
18	Fern Park	Seminole	27,241	1,015	28,256	24,585	4,545	0	2,219	(2,998)	28,351	(95)	70,918	-0.13%	
19	Fern Terrace	Lake	25,310	690	26,000	14,446	2,372	0	2,544	1,732	21,094	4,906	28,330	17.32%	
20	Fisherman's Haven	Martin	19,661	505	20,166	19,045	1,511	0	2,029	(1,416)	21,168	(1,002)	15,504	-6.46%	
21	Fountains	Osceola	4,376	225	4,601	7,447	3,717	0	1,962	(9,806)	3,320	1,281	280,867	0.46%	
22	Fox Run	Martin	21,047	830	21,877	34,137	10,078	0	4,807	(15,138)	33,883	(12,006)	185,135	-6.49%	
23	Friendly Center	Lake	3,522	25	3,547	5,184	598	0	517	(1,261)	5,038	(1,491)	8,480	-17.58%	
24	Golden Terrace	Citrus	23,135	240	23,375	17,337	2,839	0	2,469	(472)	22,174	1,201	29,628	4.05%	
25	Gospel Island Est	Citrus	1,417	30	1,447	9,881	(272)	0	929	(3,528)	7,010	(5,563)	2,073	-268.37%	
26	Grand Terrace	Lake	12,157	665	12,822	7,956	1,524	0	1,138	(1,420)	9,199	3,623	90,192	4.02%	
27	Harmony Homes	Seminole	12,183	1,110	13,293	13,137	2,701	0	1,156	(2,516)	14,479	(1,186)	44,459	-2.67%	
28	Hermits Cove	Putnam	27,340	665	28,005	20,469	7,764	0	3,640	(5,353)	26,520	1,485	154,342	0.96%	
29	Hobby Hills	Lake	15,333	1,160	16,493	15,485	2,094	0	2,092	(2,049)	17,623	(1,130)	31,096	-3.63%	
30	Holiday Haven	Lake	22,584	435	23,019	23,406	1,543	0	2,133	(2,126)	24,955	(1,936)	20,956	-9.24%	

(Continued...)

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Revised 6/17/92

SUMMARY OF WATER UTILITY ADJUSTED PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 UTILITY ADJUSTED PRESENT OPERATING INCOME											Rate Base	Rate of Return
			OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME				
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income			
1	Holiday Heights	Orange	12,746	300	13,046	10,258	2,206	0	1,554	(1,292)	12,726	320	34,441	0.93%	
2	Imperial Mobile Terr	Lake	17,546	45	17,591	28,885	4,070	0	3,258	(8,628)	27,585	(9,994)	60,502	-16.52%	
3	Intercession City	Osceola	48,407	2,845	51,252	54,067	9,127	0	6,504	(11,062)	58,636	(7,384)	163,955	-4.50%	
4	Interlachen Lk Est	Putnam	28,111	630	28,741	28,363	3,917	0	4,164	(4,234)	32,210	(3,469)	49,071	-7.07%	
5	Jungle Den	Volusia	20,111	415	20,526	23,089	1,243	0	1,429	(2,350)	23,411	(2,885)	13,984	-20.63%	
6	Keystone Heights	Clay	211,293	3,465	214,758	126,005	33,128	0	25,525	(6,248)	178,410	36,348	669,982	5.43%	
7	Kingswood	Brevard	12,832	760	13,592	14,077	840	0	1,028	(1,118)	14,828	(1,234)	9,424	-13.10%	
8	Lake Ajay Estates	Osceola	11,800	290	12,090	11,747	4,454	0	3,394	(6,123)	13,473	(1,383)	120,298	-1.15%	
9	Lake Brantley	Seminole	11,346	570	11,916	12,705	1,966	0	1,129	(2,380)	13,421	(1,505)	32,598	-4.62%	
10	Lake Conway Park	Orange	12,889	240	13,129	16,627	1,663	200	1,791	(3,528)	16,754	(3,625)	32,343	-11.21%	
11	Lake Harriet Estates	Seminole	47,962	1,310	49,272	38,082	5,287	0	3,689	(1,384)	45,673	3,599	79,646	4.52%	
12	Lakeview Villas	Clay	768	60	828	5,195	703	0	1,150	(2,691)	4,357	(3,529)	13,507	-26.13%	
13	Leiani Heights	Martin	82,252	4,205	86,457	53,340	8,919	0	8,977	2,380	73,616	12,841	127,788	10.05%	
14	Leisure Lakes	Highlands	29,226	45	29,271	33,742	5,735	0	2,851	(6,994)	35,334	(6,063)	71,287	-8.50%	
15	Marco Shores Utili	Collier	119,375	1,705	121,080	83,769	25,704	0	17,362	(15,857)	110,977	10,103	448,455	2.25%	
16	Marion Oaks Utili	Marion	534,705	9,215	543,920	257,837	83,095	0	98,056	(20,903)	418,085	125,835	2,431,322	5.18%	
17	Meredith Manor	Seminole	121,658	3,600	125,258	77,004	20,704	0	8,253	(952)	105,009	20,249	321,540	6.30%	
18	Morningview	Lake	8,457	95	8,552	8,663	1,574	0	937	(1,693)	9,481	(929)	28,828	-3.46%	
19	Oak Forest	Citrus	25,380	215	25,595	24,156	3,258	0	3,283	(2,778)	27,919	(2,324)	31,699	-7.33%	
20	Oakwood	Brevard	37,148	1,475	38,623	37,218	3,046	0	3,136	(2,474)	40,926	(2,303)	25,473	-9.04%	
21	Palisades Country Clb	Lake	11,584	15	11,599	4,396	5,625	0	706	(3,133)	7,595	4,004	138,854	2.88%	
22	Palm Port	Putnam	18,604	480	19,084	13,020	3,047	(598)	2,741	(1,176)	17,033	51	29,691	0.17%	
23	Palm Terrace	Pasco	194,246	3,365	197,611	304,766	21,915	0	17,305	(60,427)	283,559	(85,948)	215,735	-39.84%	
24	Palms Mobile Home Pk	Lake	7,411	125	7,536	8,492	1,268	0	1,053	(1,664)	9,150	(1,614)	14,923	-10.81%	
25	Park Manor	Putnam	5,816	220	6,036	8,318	956	0	1,110	(2,121)	8,263	(2,227)	18,693	-11.91%	
26	Picciola Island	Lake	27,044	515	27,559	14,625	3,650	185	2,559	1,003	22,022	5,537	54,249	10.21%	
27	Pine Ridge Estates	Osceola	42,568	770	43,338	22,583	5,395	0	4,961	1,199	34,137	9,201	94,675	9.72%	
28	Pine Ridge Utilities	Citrus	155,319	2,388	157,707	69,840	17,469	0	15,537	3,502	106,349	51,358	662,578	7.75%	
29	Piney Woods	Lake	36,585	745	37,330	21,387	5,467	0	3,635	428	30,918	6,412	85,884	7.47%	
30	Point O' Woods	Citrus	40,013	1,047	41,060	43,108	7,760	0	6,947	(10,729)	47,085	(6,025)	173,060	-3.48%	

(Continued...)

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Revised 6/17/92

SUMMARY OF WATER UTILITY ADJUSTED PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

WATER SYSTEMS (FPSC)			1991 UTILITY ADJUSTED PRESENT OPERATING INCOME											
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME			
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Pomona Park	Putnam	30,064	825	30,889	20,389	2,930	0	4,641	(52)	27,907	2,982	45,142	6.60%
2	Postmaster Village	Clay	12,292	425	12,717	32,267	4,617	0	2,394	(13,100)	26,178	(13,461)	120,611	-11.16%
3	Quail Ridge	Lake	3,028	30	3,058	2,876	2,068	0	256	(2,286)	2,914	144	53,109	0.27%
4	River Grove	Putnam	21,257	666	21,923	17,663	4,339	0	3,321	(3,078)	22,245	(322)	70,185	-0.46%
5	River Park	Putnam	47,678	1,265	48,943	39,234	7,582	0	6,457	(4,567)	48,705	238	108,615	0.22%
6	Rolling Green	Citrus	24,089	350	24,439	16,292	826	0	2,654	1,319	21,092	3,347	13,322	25.13%
7	Rosemont	Citrus	7,625	835	8,260	13,680	7,193	0	2,067	(9,765)	13,175	(4,915)	167,220	-2.94%
8	Salt Springs	Marion	19,069	399	19,468	25,628	17,225	0	3,463	(19,355)	26,960	(7,492)	367,894	-2.04%
9	Samira Villas	Marion	2,040	0	2,040	4,988	381	0	270	(1,620)	4,020	(1,980)	10,283	-19.26%
10	Saratoga Harbour	Putnam	6,741	85	6,826	9,866	3,395	0	1,281	(4,864)	9,678	(2,852)	70,381	-4.05%
11	Silver Lake Estates	Lake	187,687	2,330	190,017	115,382	8,379	2,330	15,761	14,213	153,735	36,282	169,163	21.45%
12	Silver Lake Oaks	Putnam	4,366	550	4,916	9,744	1,526	0	1,285	(3,694)	8,841	(3,925)	31,818	-12.33%
13	Skycrest	Lake	15,979	590	16,569	11,487	2,859	0	1,977	(1,104)	15,219	1,350	46,177	2.92%
14	Spring Hill Util	Hernando	2,872,204	71,885	2,944,089	2,207,959	395,411	0	341,469	(183,949)	2,760,889	183,200	6,844,348	2.68%
15	St. John's Highlands	Putnam	9,772	260	10,032	11,737	1,959	0	1,763	(2,790)	12,668	(2,636)	28,184	-9.35%
16	Stone Mountain	Lake	2,313	30	2,343	4,938	409	0	429	(1,497)	4,279	(1,936)	6,998	-27.66%
17	Sugar Mill	Volusia	155,496	1,315	156,811	107,504	14,689	0	28,170	(8,460)	141,903	14,908	322,716	4.62%
18	Sugar Mill Woods	Citrus	397,289	1,190	398,479	226,053	93,752	0	97,509	(53,174)	364,140	34,339	1,766,526	1.94%
19	Sunny Hills Util	Washington	78,215	710	78,925	82,370	22,647	0	17,615	(25,853)	96,779	(17,854)	316,993	-5.63%
20	Sunshine Parkway	Lake	17,849	164	18,013	12,063	5,901	0	2,704	(4,372)	16,296	1,717	124,461	1.38%
21	Tropical Park	Osceola	99,357	4,530	103,887	74,213	12,382	0	9,774	(2,016)	94,353	9,534	192,144	4.96%
22	University Shores	Orange	644,516	21,595	666,111	434,467	28,327	(860)	77,056	(5,301)	533,688	132,423	1,939,587	6.83%
23	Venetian Village	Lake	21,564	360	21,924	18,785	2,574	327	2,310	(1,934)	22,062	(138)	44,661	-0.31%
24	Welaka	Putnam	13,916	450	14,366	11,950	1,584	0	1,798	(935)	14,396	(30)	21,132	-0.14%
25	Western Shores	Lake	43,227	1,415	44,642	30,611	6,362	(520)	4,532	(1,970)	39,014	5,628	129,553	4.34%
26	Westmont	Orange	34,131	905	35,036	25,560	1,383	0	2,381	1,677	31,001	4,035	16,178	24.94%
27	Windsong	Osceola	25,142	835	25,977	19,877	3,807	0	3,858	(2,672)	24,869	1,108	74,269	1.49%
28	Woodmere	Duval	206,187	3,515	209,702	164,455	34,413	0	30,142	(19,037)	209,973	(271)	363,754	-0.07%
29	Woolens	Putnam	2,196	55	2,251	5,496	325	0	1,246	(1,975)	5,092	(2,841)	6,206	-45.77%
30	Zephyr Shores	Pasco	50,434	1,745	52,179	60,796	8,513	0	7,285	(11,818)	64,775	(12,596)	101,630	-12.39%
31	TOTAL - WATER		12,611,473	322,950	12,934,423	9,263,975	1,727,546	(621)	1,726,076	(833,510)	11,883,466	1,050,957	34,238,883	3.07%
32	TOTAL - WATER & SEWER		19,882,350	323,020	20,205,370	14,605,476	2,963,262	(12,447)	2,833,061	(1,633,797)	18,755,555	1,449,815	57,138,260	2.54%

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Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Water Per Book Present Operating Income
by System**

- Present -

1991 (Final)

SUMMARY OF WATER PER BOOK PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME			
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	527,332	4,330	531,662	162,073	45,826	(1,952)	77,697	62,132	345,775	185,887	1,003,090	18.53%
2	Apache Shores	Citrus	27,527	270	27,797	21,408	3,381	0	3,299	(1,287)	26,805	992	42,480	2.34%
3	Apple Valley	Seminole	182,985	4,726	187,711	86,213	21,013	0	9,886	17,283	134,396	53,315	320,684	16.63%
4	Bay Lake Estates	Osceola	8,352	25	8,377	13,801	2,518	0	1,019	(4,962)	12,377	(4,001)	62,834	-8.37%
5	Beacon Hills	Duval	415,453	13,045	428,498	308,268	48,818	0	56,888	(22,914)	391,060	37,438	914,185	4.10%
6	Beecher's Point	Pulnam	13,822	60	13,882	9,864	2,030	0	1,179	(2,049)	11,023	2,858	90,627	3.15%
7	Burnt Store	Charl / Lee	158,526	790	159,316	110,542	32,734	0	28,502	(24,388)	147,389	11,928	763,401	1.56%
8	Carlton Village	Lake	19,698	775	20,473	13,934	1,981	0	1,357	185	17,456	3,017	37,478	8.05%
9	Chuluota	Seminole	90,752	3,739	94,491	85,942	28,021	809	10,565	(24,498)	100,839	(6,347)	488,525	-1.30%
10	Citrus Park	Marion	51,035	3,955	54,990	42,184	5,760	0	4,745	(1,039)	51,650	3,340	64,824	5.15%
11	Citrus Springs Util	Citrus	263,847	4,131	267,978	184,949	48,441	0	67,020	(46,200)	254,210	13,768	1,435,840	0.96%
12	Crystal River Highl.	Citrus	4,941	135	5,076	15,876	1,887	0	351	(6,102)	12,011	(6,935)	34,339	-20.20%
13	Daetwyler Shores	Orange	20,554	215	20,769	21,020	2,763	444	2,135	(3,673)	22,689	(1,920)	59,931	-3.20%
14	Deltona Utilities	Volusia	3,407,076	79,636	3,486,711	2,172,219	434,251	0	366,241	(24,168)	2,948,543	538,168	8,321,616	6.47%
15	Dol Ray Manor	Seminole	18,593	70	18,663	12,974	2,690	447	955	(755)	16,311	2,352	53,564	4.39%
16	Druid Hills	Seminole	60,765	685	61,450	34,655	10,572	898	3,271	(871)	48,526	12,924	213,434	6.06%
17	East Lk Harris Est	Lake	19,554	205	19,759	15,273	2,897	0	2,638	(1,331)	19,475	284	36,995	0.77%
18	Fern Park	Seminole	26,135	960	27,095	21,651	4,545	0	1,415	(2,027)	25,583	1,512	70,888	2.13%
19	Fern Terrace	Lake	25,177	485	25,662	12,558	2,372	0	2,065	2,492	19,487	6,175	28,496	21.67%
20	Fisherman's Haven	Martin	13,223	495	13,718	16,973	1,511	0	1,079	(2,770)	16,793	(3,075)	18,459	-16.66%
21	Fountains	Osceola	0	0	0	7,234	3,717	0	1,437	(11,258)	1,130	(1,130)	280,778	-0.40%
22	Fox Run	Martin	14,103	530	14,633	32,590	10,078	0	3,009	(16,687)	28,991	(14,359)	188,809	-7.61%
23	Friendly Center	Lake	3,522	15	3,537	4,820	598	0	349	(1,064)	4,703	(1,166)	8,437	-13.82%
24	Golden Terrace	Citrus	15,384	160	15,544	15,588	2,839	0	1,455	(2,385)	17,497	(1,953)	29,910	-6.53%
25	Gospel Island Est	Citrus	1,080	20	1,100	9,488	(272)	0	540	(3,398)	6,359	(5,258)	3,602	-145.99%
26	Grand Terrace	Lake	13,589	435	14,024	6,950	1,524	0	896	(569)	8,800	5,224	93,498	5.59%
27	Harmony Homes	Seminole	12,216	1,075	13,291	12,004	2,701	0	740	(1,932)	13,514	(223)	44,395	-0.50%
28	Hermits Cove	Pulnam	26,922	435	27,357	17,697	7,764	0	2,874	(4,290)	24,045	3,312	155,459	2.13%
29	Hobby Hills	Lake	14,983	735	15,718	13,820	2,094	0	1,511	(1,497)	15,928	(209)	31,180	-0.67%
30	Holiday Haven	Lake	21,404	270	21,674	21,564	1,543	0	1,505	(1,739)	22,872	(1,198)	22,609	-5.30%

(Continued...)

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Revised 6/17/92

SUMMARY OF WATER PER BOOK PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 PER BOOK PRESENT OPERATING INCOME												
			OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME			
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return	
1	Holiday Heights	Orange	12,408	220	12,628	9,376	2,206	0	1,090	(1,179)	11,494	1,134	45,247	2.51%	
2	Imperial Mobile Terr	Lake	16,507	30	16,537	25,034	4,070	0	2,307	(7,272)	24,140	(7,603)	62,962	-12.08%	
3	Intercession City	Osceola	48,095	1,855	49,950	49,604	9,127	0	4,259	(9,056)	53,933	(3,984)	165,245	-2.41%	
4	Interlachen Lk Est	Putnam	27,777	395	28,172	24,863	3,917	0	3,144	(2,872)	29,071	(899)	54,481	-1.65%	
5	Jungle Den	Volkusia	19,052	270	19,322	21,286	1,243	0	981	(1,979)	21,532	(2,210)	15,024	-14.71%	
6	Keystone Heights	Clay	213,944	2,250	216,194	110,532	33,128	0	20,977	1,690	166,327	49,868	676,221	7.37%	
7	Kingswood	Brevard	12,685	460	13,145	13,092	840	0	715	(802)	13,844	(699)	9,618	-7.27%	
8	Lake Ajay Estates	Osceola	11,750	190	11,940	11,064	4,454	0	2,988	(6,012)	12,494	(554)	131,412	-0.42%	
9	Lake Branley	Seminole	11,169	585	11,754	11,591	1,966	0	655	(1,842)	12,371	(617)	32,539	-1.90%	
10	Lake Conway Park	Orange	12,708	175	12,883	15,242	1,663	200	1,244	(2,895)	15,455	(2,572)	32,416	-7.93%	
11	Lake Harriet Estates	Seminole	47,277	1,235	48,512	33,614	5,287	0	2,583	422	41,906	6,606	79,885	8.27%	
12	Lakeview Villas	Clay	734	40	774	4,956	703	0	920	(2,557)	4,022	(3,247)	14,533	-22.35%	
13	Leilani Heights	Martin	54,057	2,641	56,698	47,224	8,919	0	5,804	(5,346)	58,601	98	128,881	0.08%	
14	Leisure Lakes	Highlands	28,636	30	28,666	29,597	5,735	0	2,139	(5,423)	32,047	(3,382)	72,622	-4.66%	
15	Marco Shores Util	Collier	102,942	1,700	104,642	78,616	25,704	0	13,836	(18,691)	99,465	5,177	444,513	1.16%	
16	Marion Oaks Util	Marion	344,941	9,220	354,161	222,394	83,095	0	79,492	(82,402)	302,579	51,582	2,908,570	1.77%	
17	Meredith Manor	Seminole	119,131	3,470	122,601	66,383	20,704	0	5,698	3,008	95,792	26,809	321,490	8.34%	
18	Morningview	Lake	8,462	60	8,522	7,999	1,574	0	659	(1,351)	8,881	(359)	26,857	-1.34%	
19	Oak Forest	Citrus	17,990	150	18,140	21,907	3,258	0	2,120	(4,305)	22,980	(4,840)	31,965	-15.14%	
20	Oakwood	Brevard	35,870	1,025	36,895	34,236	3,046	0	2,429	(1,754)	37,957	(1,062)	26,304	-4.04%	
21	Palisades Country Clb	Lake	96	10	106	4,245	5,625	0	(3)	(7,134)	2,734	(2,629)	138,840	-1.89%	
22	Palm Port	Putnam	16,686	310	16,996	11,541	3,047	(598)	2,210	(463)	15,737	1,259	30,129	4.18%	
23	Palm Terrace	Pasco	190,879	2,167	193,046	273,236	21,915	0	11,110	(48,073)	258,189	(65,143)	221,418	-29.42%	
24	Palms Mobile Home Pk	Lake	7,269	80	7,349	7,558	1,268	0	771	(1,278)	8,319	(970)	15,006	-6.46%	
25	Park Manor	Putnam	5,788	145	5,933	7,764	956	0	777	(1,831)	7,666	(1,733)	18,903	-9.17%	
26	Picciola Island	Lake	26,657	336	26,993	12,627	3,650	185	2,085	1,719	20,266	6,727	54,319	12.38%	
27	Pine Ridge Estates	Osceola	41,830	490	42,320	19,872	5,395	0	4,207	2,065	31,540	10,780	97,134	11.10%	
28	Pine Ridge Utilities	Citrus	157,558	2,388	159,946	62,704	17,469	0	12,870	8,042	101,085	58,860	662,191	8.89%	
29	Piney Woods	Lake	37,105	490	37,595	18,748	5,467	0	2,955	1,768	28,938	8,658	86,321	10.03%	
30	Point O' Woods	Citrus	29,008	682	29,690	37,889	7,760	0	4,782	(12,469)	37,963	(8,273)	184,014	-4.50%	

(Continued...)

0123

Revised 6/17/92

SUMMARY OF WATER PER BOOK PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

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

FPSC

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the last year.

Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME			
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Pomona Park	Putnam	29,612	525	30,137	17,849	2,930	0	3,924	807	25,510	4,627	48,952	9.45%
2	Postmaster Village	Clay	12,181	285	12,466	29,725	4,617	0	1,087	(11,694)	23,735	(11,268)	118,235	-9.53%
3	Quail Ridge	Lake	858	20	878	2,688	2,068	0	31	(2,950)	1,836	(958)	53,099	-1.80%
4	River Grove	Putnam	20,823	441	21,264	15,877	4,339	0	2,701	(2,429)	20,489	776	70,556	1.10%
5	River Park	Putnam	45,580	830	46,410	33,832	7,582	0	4,949	(3,536)	42,827	3,584	136,814	2.62%
6	Rolling Green	Citrus	18,626	230	18,856	14,981	826	0	1,908	31	17,745	1,111	11,555	9.61%
7	Rosemont	Citrus	5,668	604	6,272	12,760	7,193	0	1,440	(9,959)	11,434	(5,162)	168,504	-3.06%
8	Salt Springs	Marion	18,912	389	19,302	23,664	17,225	0	2,653	(18,395)	25,147	(5,845)	368,871	-1.58%
9	Samira Villas	Marion	1,897	0	1,897	4,869	381	0	79	(1,611)	3,718	(1,822)	12,786	-14.25%
10	Saratoga Harbour	Putnam	6,599	55	6,654	9,162	3,395	0	956	(4,554)	8,959	(2,305)	70,969	-3.25%
11	Silver Lake Estates	Lake	188,477	1,386	189,863	101,045	8,379	0	12,372	20,667	142,463	47,401	176,432	26.87%
12	Silver Lake Oaks	Putnam	4,230	340	4,570	9,207	1,526	0	882	(3,564)	8,050	(3,481)	35,746	-9.74%
13	Skycrest	Lake	15,420	370	15,790	9,730	2,859	0	1,566	(582)	13,572	2,218	46,220	4.80%
14	Spring Hill Util	Hernando	2,944,247	25,820	2,970,067	1,864,744	395,411	0	270,852	(20,777)	2,510,229	459,838	6,951,049	6.62%
15	St. John's Highlands	Putnam	9,652	165	9,817	10,456	1,959	0	1,335	(2,310)	11,440	(1,623)	31,917	-5.08%
16	Stone Mountain	Lake	2,295	15	2,310	4,785	409	0	237	(1,381)	4,050	(1,740)	7,041	-24.71%
17	Sugar Mill	Volusia	155,768	849	156,617	97,348	14,689	0	24,514	(3,389)	133,161	23,456	325,184	7.21%
18	Sugar Mill Woods	Citrus	286,086	705	286,791	197,623	80,122	0	84,859	(54,071)	308,533	(21,743)	825,243	-2.63%
19	Sunny Hills Util	Washington	49,321	431	49,752	74,960	22,647	0	12,834	(35,070)	75,371	(25,620)	446,484	-5.74%
20	Sunshine Parkway	Lake	17,227	124	17,350	11,737	5,901	0	2,257	(4,486)	15,408	1,942	131,615	1.48%
21	Tropical Park	Osceola	97,775	2,855	100,630	65,370	12,382	0	7,162	1,017	85,932	14,698	194,483	7.56%
22	University Shores	Orange	642,337	14,420	656,757	389,442	28,327	(860)	63,397	13,219	493,524	163,233	1,941,534	8.41%
23	Venetian Village	Lake	20,810	250	21,060	16,747	2,574	327	1,634	(1,244)	20,037	1,023	44,963	2.28%
24	Welaka	Putnam	13,397	280	13,677	10,472	1,584	0	1,348	(486)	12,918	759	21,912	3.47%
25	Westem Shores	Lake	43,108	920	44,028	26,441	6,362	(520)	3,418	(222)	35,478	8,549	129,968	6.58%
26	Westmont	Orange	33,416	875	34,291	23,662	1,383	0	1,900	995	27,939	8,352	75,622	8.40%
27	Windsong	Osceola	24,230	530	24,760	17,909	3,807	0	3,067	(2,122)	22,661	2,099	75,636	2.78%
28	Woodmere	Duval	208,682	3,525	212,207	146,872	34,413	0	25,654	(9,827)	197,113	15,094	365,465	4.13%
29	Wootens	Putnam	2,174	35	2,209	5,140	325	0	1,052	(1,809)	4,709	(2,500)	7,326	-34.12%
30	Zephyr Shores	Pasco	48,419	1,150	49,569	52,859	8,513	0	5,361	(9,129)	57,603	(8,034)	103,443	-7.77%
31	TOTAL - WATER		12,105,392	213,929	12,319,321	8,100,901	1,713,917	(621)	1,397,849	(508,890)	10,703,156	1,616,165	34,707,252	4.66%
32	TOTAL - WATER & SEWER		18,772,490	216,299	18,988,789	12,995,346	2,869,275	(12,447)	2,317,845	(1,121,513)	17,048,507	1,940,282	50,955,160	3.81%

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Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Water Utility Adjustments to
Present Operating Income**

by System

- Present -

1991 (Final)

SUMMARY OF WATER UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

FPSC

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

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME	
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes		Total Expenses
1	Amelia Island	Nassau	(1,317)	2,160	843	18,568	0	0	5,498	(7,986)	16,080	(15,237)
2	Apache Shores	Citrus	6,696	110	6,806	2,680	0	0	1,273	1,084	5,037	1,769
3	Apple Valley	Seminole	1,451	269	1,720	14,230	0	0	3,268	(5,943)	11,555	(9,835)
4	Bay Lake Estates	Osceola	(47)	15	(32)	1,133	0	0	455	(328)	1,261	(1,293)
5	Beacon Hills	Duval	19,392	555	19,947	40,891	0	0	10,038	(11,645)	39,284	(19,337)
6	Beecher's Point	Putnam	211	30	241	685	0	0	336	(253)	768	(527)
7	Burnt Store	Charl / Lee	78,839	370	79,209	4,739	0	0	6,481	26,152	37,371	41,837
8	Carlton Village	Lake	233	400	633	1,681	0	0	531	(592)	1,619	(987)
9	Chuluota	Seminole	2,740	156	2,896	10,598	0	0	3,279	(4,115)	9,763	(6,867)
10	Citrus Park	Marion	4,494	50	4,544	5,645	0	0	1,811	(1,069)	6,388	(1,844)
11	Citrus Springs Util	Citrus	1,513	(0)	1,513	27,191	0	0	7,728	(5,602)	29,317	(27,803)
12	Crystal River Highl.	Citrus	2,144	65	2,209	1,246	0	0	740	149	2,135	74
13	Daetwyler Shores	Orange	1,093	110	1,203	2,054	0	0	718	(589)	2,183	(979)
14	Deltona Utilities	Vokusia	2,492	33,814	36,307	327,475	0	0	86,719	(140,184)	274,009	(237,702)
15	Dol Ray Manor	Seminole	(2,839)	20	(2,819)	1,021	0	0	313	(1,563)	(229)	(2,590)
16	Druid Hills	Seminole	1,156	55	1,211	4,090	0	0	1,061	(4,484)	3,667	(2,458)
17	East Lk Harris Est	Lake	179	120	299	2,646	0	0	576	(1,098)	2,124	(1,825)
18	Fern Park	Seminole	1,106	55	1,161	2,934	0	0	805	(971)	2,768	(1,607)
19	Fern Terrace	Lake	133	205	338	1,888	0	0	479	(760)	1,607	(1,269)
20	Fisherman's Haven	Martin	6,438	10	6,448	2,072	0	0	950	1,354	4,375	2,073
21	Fountains	Osceola	4,376	225	4,601	213	0	0	525	1,452	2,190	2,411
22	Fox Run	Martin	6,945	300	7,245	1,546	0	0	1,797	1,548	4,892	2,353
23	Friendly Center	Lake	(0)	10	10	364	0	0	169	(198)	335	(325)
24	Golden Terrace	Citrus	7,751	80	7,831	1,750	0	0	1,014	1,913	4,676	3,154
25	Gospel Island Est	Citrus	337	10	347	393	0	0	389	(131)	652	(305)
26	Grand Terrace	Lake	(1,432)	230	(1,202)	1,007	0	0	242	(850)	399	(1,601)
27	Harmony Homes	Seminole	(33)	35	2	1,133	0	0	416	(583)	965	(963)
28	Hermits Cove	Putnam	418	230	648	2,771	0	0	766	(1,063)	2,474	(1,827)
29	Hobby Hills	Lake	350	425	775	1,666	0	0	581	(552)	1,695	(920)
30	Holiday Haven	Lake	1,180	165	1,345	1,842	0	0	628	(387)	2,083	(738)

(Continued...)

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Revised 6/17/92

SUMMARY OF WATER UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME	
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes		Total Expenses
1	Holiday Heights	Orange	338	80	418	882	0	0	464	(113)	1,232	(814)
2	Imperial Mobile Terr	Lake	1,039	15	1,054	3,851	0	0	951	(1,357)	3,446	(2,392)
3	Intercession City	Osceola	312	990	1,302	4,463	0	0	2,245	(2,006)	4,702	(3,400)
4	Interlachen Lk Est	Putnam	334	235	569	3,480	0	0	1,021	(1,382)	3,139	(2,570)
5	Jungle Den	Volusia	1,059	145	1,204	1,803	0	0	447	(371)	1,879	(675)
6	Keystone Heights	Clay	(2,651)	1,215	(1,436)	15,474	0	0	4,549	(7,939)	12,084	(13,520)
7	Kingswood	Brevard	147	300	447	985	0	0	313	(316)	982	(535)
8	Lake Ajay Estates	Osceola	50	100	150	683	0	0	407	(111)	979	(829)
9	Lake Brantley	Seminole	177	(15)	162	1,114	0	0	473	(538)	1,050	(888)
10	Lake Conway Park	Orange	181	65	246	1,385	0	0	547	(633)	1,299	(1,053)
11	Lake Harriet Estates	Seminole	685	75	760	4,467	0	0	1,106	(1,806)	3,767	(3,007)
12	Lakeview Villas	Clay	34	20	54	239	0	0	230	(134)	335	(281)
13	Leilani Heights	Marlin	28,195	1,564	29,759	6,116	0	0	3,173	7,727	17,016	12,743
14	Leisure Lakes	Highlands	590	15	605	4,145	0	0	712	(1,571)	3,286	(2,681)
15	Marco Shores Uti	Collier	16,433	5	16,438	5,152	0	0	3,526	2,834	11,512	4,926
16	Marion Oaks Uti	Marion	189,764	(5)	189,759	35,443	0	0	18,563	\$1,500	115,506	74,253
17	Meredith Manor	Seminole	2,527	130	2,657	10,622	0	0	2,555	(3,960)	9,217	(6,560)
18	Morningview	Lake	(5)	35	30	663	0	0	278	(342)	599	(569)
19	Oak Forest	Citrus	7,390	65	7,455	2,250	0	0	1,163	1,527	4,939	2,515
20	Oakwood	Brevard	1,278	450	1,728	2,981	0	0	707	(720)	2,969	(1,241)
21	Palisades Country Cb	Lake	11,488	5	11,493	150	0	0	709	4,001	4,860	6,632
22	Palm Port	Putnam	(82)	170	88	1,479	0	0	531	(713)	1,296	(1,208)
23	Palm Terrace	Pasco	3,367	1,198	4,565	31,529	0	0	6,195	(12,354)	25,370	(20,806)
24	Palms Mobile Home Pk	Lake	142	45	187	935	0	0	282	(385)	831	(644)
25	Park Manor	Putnam	28	75	103	554	0	0	334	(291)	597	(494)
26	Piccola Island	Lake	387	179	566	1,998	0	0	474	(716)	1,756	(1,190)
27	Pine Ridge Estates	Osceola	738	280	1,018	2,710	0	0	754	(867)	2,598	(1,579)
28	Pine Ridge Utilities	Citrus	(2,239)	0	(2,239)	7,136	0	0	2,668	(4,540)	5,264	(7,502)
29	Piney Woods	Lake	(520)	255	(265)	2,639	0	0	680	(1,339)	1,980	(2,245)
30	Point O' Woods	Citrus	11,005	365	11,370	5,218	0	0	2,165	1,739	9,122	2,247

(Continued...)

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Revised 6/17/92

SUMMARY OF WATER UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

FPSC

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

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	WATER SYSTEMS (FPSC)			1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME								
				OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	OPERATING INCOME
1	Pomona Park	Putnam	452	300	752	2,540	0	0	717	(859)	2,397	(1,845)
2	Postmaster Village	Clay	111	140	251	2,542	0	0	1,307	(1,406)	2,443	(2,193)
3	Quail Ridge	Lake	2,170	10	2,180	188	0	0	225	665	1,078	1,102
4	River Grove	Putnam	434	225	659	1,786	0	0	620	(649)	1,756	(1,098)
5	River Park	Putnam	2,098	435	2,533	5,402	0	0	1,508	(1,032)	5,878	(3,345)
6	Rolling Green	Citrus	5,463	120	5,583	1,312	0	0	747	1,288	3,346	2,237
7	Rosemont	Citrus	1,957	31	1,988	920	0	0	627	194	1,741	247
8	Salt Springs	Marion	157	10	166	1,964	0	0	810	(960)	1,814	(1,648)
9	Samira Villas	Marion	143	0	143	119	0	0	192	(8)	302	(159)
10	Saratoga Harbour	Putnam	142	30	172	704	0	0	325	(310)	720	(548)
11	Silver Lake Estates	Lake	(790)	944	154	14,337	0	0	3,389	(6,454)	11,272	(11,119)
12	Silver Lake Oaks	Putnam	136	210	346	538	0	0	383	(130)	790	(444)
13	Skycrest	Lake	559	220	779	1,757	0	0	411	(522)	1,647	(868)
14	Spring Hill Util	Hernando	(72,043)	46,065	(25,978)	343,215	0	0	70,617	(163,172)	250,660	(276,639)
15	St. John's Highlands	Putnam	120	95	215	1,281	0	0	428	(481)	1,228	(1,013)
16	Stone Mountain	Lake	18	15	33	153	0	0	193	(117)	229	(196)
17	Sugar Mill	Volusia	(272)	466	194	10,156	0	0	3,656	(5,071)	8,742	(8,547)
18	Sugar Mill Woods	Citrus	111,203	485	111,688	28,430	13,629	0	12,650	897	55,606	56,082
19	Sunny Hills Util	Washington	28,894	280	29,173	7,410	0	0	4,781	9,217	21,407	7,766
20	Sunshine Parkway	Lake	622	40	663	326	0	0	447	114	888	(225)
21	Tropical Park	Osceola	1,582	1,675	3,257	8,842	0	0	2,612	(3,034)	8,421	(5,164)
22	University Shores	Orange	2,179	7,175	9,354	45,025	0	0	13,659	(18,520)	40,184	(30,810)
23	Venetian Village	Lake	754	110	864	2,039	0	0	676	(690)	2,025	(1,161)
24	Weiaka	Putnam	519	170	689	1,478	0	0	450	(449)	1,478	(790)
25	Western Shores	Lake	119	495	614	4,170	0	0	1,114	(1,748)	3,536	(2,922)
26	Westmont	Orange	715	30	745	1,898	0	0	482	682	3,062	(2,317)
27	Windsong	Osceola	912	305	1,217	1,968	0	0	791	(550)	2,208	(891)
28	Woodmere	Duval	(2,495)	(10)	(2,505)	17,583	0	0	4,487	(9,211)	12,860	(15,365)
29	Wootens	Putnam	22	20	42	355	0	0	194	(166)	383	(341)
30	Zephyr Shores	Pasco	2,015	595	2,610	7,937	0	0	1,924	(2,689)	7,172	(4,562)
31	TOTAL - WATER		506,081	109,021	615,102	1,163,074	13,629	0	328,227	(324,620)	1,180,311	(565,208)
32	TOTAL - WATER & SEWER		1,109,860	106,721	1,216,581	1,610,130	93,987	0	515,216	(512,284)	1,707,049	(490,468)

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Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of Water Detailed Utility Adjustments to Present Operating Income

by System

- Present -

1991 (Final)

Revised 6/17/92

SUMMARY OF WATER DETAILED UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

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

FPSC

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-3 (W)

Explanation: Provide a summary schedule that shows the detailed adjustments to present operating income for all the systems filed in this docket for the test year.

WATER SYSTEMS (FPSC)			1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)														
Line No.	System	County	REVENUES			O&M EXPENSE					DEP. EXP.	TAXES OTHER THAN INCOME			INCOME TAXES	TOTAL ADJUSTMENTS	
			Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal		Calculate Income Tax Impacts Due to Adjustments
1	Amelia Island	Nassau	843	(5,188)	5,073	1,080	1,930	(151)	5,352	10,472	18,568	0	38	5,460	5,498	(7,986)	(15,237)
2	Apache Shores	Citrus	6,806	(768)	706	150	269	(21)	887	1,457	2,680	0	306	966	1,273	1,084	1,769
3	Apple Valley	Seminole	1,720	(3,465)	4,021	856	1,530	(120)	3,108	8,300	14,230	0	77	3,190	3,268	(5,943)	(9,935)
4	Bay Lake Estates	Osceola	(32)	(419)	285	61	108	(8)	518	588	1,133	0	(1)	457	455	(328)	(1,293)
5	Beacon Hills	Duval	19,947	(10,197)	11,409	2,429	4,340	(339)	9,898	23,551	40,891	0	898	9,141	10,038	(11,645)	(19,337)
6	Beecher's Point	Putnam	241	(285)	171	36	65	(5)	350	353	685	0	11	325	336	(253)	(527)
7	Burnt Store	Charl / Lee	79,209	(1,542)	816	174	310	(24)	3,322	1,684	4,739	0	3,564	2,916	6,481	26,152	41,837
8	Carlton Village	Lake	633	(451)	452	96	172	(13)	493	932	1,681	0	28	503	531	(592)	(987)
9	Chuluota	Seminole	2,996	(2,802)	2,824	601	1,074	(84)	3,156	5,829	10,598	0	130	3,149	3,279	(4,115)	(6,867)
10	Citrus Park	Marion	4,544	(1,496)	1,548	330	589	(46)	1,526	3,195	5,645	0	204	1,607	1,811	(1,069)	(1,844)
11	Citrus Springs Util	Citrus	1,513	(6,156)	7,230	1,539	2,750	(215)	7,116	14,926	27,191	0	68	7,660	7,728	(5,602)	(27,803)
12	Crystal River Highl.	Citrus	2,209	(434)	294	63	112	(9)	615	606	1,246	0	99	640	740	149	74
13	Daetwyler Shores	Orange	1,203	(602)	566	120	215	(17)	604	1,168	2,054	0	54	864	718	(589)	(979)
14	DeFona Utilities	Volusia	36,307	(86,568)	95,907	20,418	36,483	(13,710)	76,967	197,978	327,475	0	1,634	85,085	86,719	(140,184)	(237,702)
15	Dol Ray Manor	Seminole	(2,819)	(331)	259	55	98	(8)	413	534	1,021	0	(127)	439	313	(1,563)	(2,590)
16	Druid Hills	Seminole	1,211	(1,055)	1,105	235	420	(33)	1,137	2,281	4,090	0	55	1,007	1,061	(1,484)	(2,456)
17	East Lk Harris Est	Lake	299	(663)	750	160	285	(22)	590	1,548	2,646	0	13	563	576	(1,098)	(1,825)
18	Fern Park	Seminole	1,161	(754)	807	172	307	(24)	761	1,665	2,934	0	52	753	805	(971)	(1,607)
19	Fern Terrace	Lake	338	(505)	539	115	205	(16)	437	1,113	1,888	0	15	464	479	(760)	(1,269)
20	Fisherman's Haven	Martin	6,448	(720)	601	128	229	(18)	612	1,240	2,072	0	290	660	950	1,354	2,073
21	Fountains	Osceola	4,601	(203)	35	7	13	(1)	288	72	213	0	207	318	525	1,452	2,411
22	Fox Run	Martin	7,244	(1,146)	403	86	153	(12)	1,228	833	1,548	0	326	1,471	1,797	1,548	2,353
23	Friendly Center	Lake	10	(137)	88	19	33	(3)	182	181	364	0	0	168	169	(198)	(325)
24	Golden Terrace	Citrus	7,831	(550)	460	98	175	(14)	630	950	1,750	0	352	661	1,014	1,913	3,154
25	Gospel Island Est	Citrus	347	(124)	35	7	13	(1)	389	72	393	0	16	374	389	(131)	(305)
26	Grand Terrace	Lake	(1,202)	(316)	289	62	110	(9)	273	597	1,007	0	(54)	296	242	(850)	(1,601)
27	Harmony Homes	Seminole	2	(331)	281	60	107	(8)	446	579	1,133	0	0	416	416	(583)	(963)
28	Hermis Cove	Pulnam	648	(760)	780	166	297	(23)	700	1,611	2,771	0	29	737	766	(1,063)	(1,827)
29	Hobby Hills	Lake	775	(494)	447	95	170	(13)	537	923	1,666	0	35	546	581	(552)	(920)
30	Holiday Haven	Lake	1,345	(488)	495	105	188	(15)	532	1,023	1,842	0	61	568	628	(387)	(738)

(Continued...)

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Revised 6/17/92

SUMMARY OF WATER DETAILED UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-3 (W)

Explanation: Provide a summary schedule that shows the detailed adjustments to present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)																
			REVENUES			O&M EXPENSE						DEP. EXP.	TAXES OTHER THAN INCOME		INCOME TAXES		TOTAL ADJUSTMENTS		
			Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal	Calculate Income Tax Impacts Due to Adjustments			
1	Holiday Heights	Orange	418	(334)	232	49	88	(7)	373	480	882	0	19	445	464	(113)	(814)		
2	Imperial Mobile Terr	Lake	1,054	(987)	1,074	229	409	(32)	941	2,218	3,851	0	47	904	951	(1,357)	(2,392)		
3	Intercession City	Osceola	1,302	(1,622)	1,122	239	427	(33)	2,013	2,317	4,463	0	59	2,186	2,245	(2,006)	(3,400)		
4	Interlachen Lk Est	Putnam	569	(913)	947	202	360	(28)	957	1,955	3,480	0	26	995	1,021	(1,362)	(2,570)		
5	Jungle Den	Volkus	1,204	(421)	509	108	193	(15)	379	1,050	1,803	0	54	393	447	(371)	(675)		
6	Keystone Heights	Clay	(1,436)	(4,325)	4,310	918	1,640	(128)	4,162	8,897	15,474	0	(65)	4,614	4,549	(7,939)	(13,520)		
7	Kingswood	Brevard	447	(265)	276	59	105	(8)	248	570	985	0	20	293	313	(316)	(535)		
8	Lake Ajay Estates	Osceola	150	(290)	153	33	58	(5)	416	317	683	0	7	400	407	(111)	(829)		
9	Lake Brantley	Seminole	162	(368)	289	62	110	(9)	432	597	1,114	0	7	466	473	(538)	(888)		
10	Lake Conway Park	Orange	246	(457)	373	79	142	(11)	490	769	1,385	0	11	536	547	(633)	(1,053)		
11	Lake Harriet Estates	Seminole	760	(1,108)	1,250	266	475	(37)	1,042	2,580	4,467	0	34	1,072	1,106	(1,806)	(3,007)		
12	Lakeview Villas	Clay	54	(172)	57	12	22	(2)	204	118	239	0	2	227	230	(134)	(281)		
13	Leilani Heights	Martin	29,759	(1,827)	1,714	365	652	(51)	1,723	3,539	6,116	0	1,339	1,834	3,173	7,727	12,743		
14	Leisure Lakes	Highlands	605	(855)	1,070	228	407	(32)	1,119	2,209	4,145	0	27	684	712	(1,571)	(2,681)		
15	Marco Shores Util	Collier	16,438	(1,890)	1,210	258	460	(36)	2,652	2,498	5,152	0	740	2,786	3,526	2,834	4,926		
16	Marion Oaks Util	Marion	189,759	(8,761)	9,699	2,065	3,690	(289)	9,018	20,021	35,443	0	8,539	10,024	18,563	61,500	74,253		
17	Meredith Manor	Seminole	2,657	(2,622)	2,977	634	1,133	(89)	2,443	6,146	10,622	0	120	2,435	2,555	(3,960)	(6,560)		
18	Morningview	Lake	30	(202)	153	33	58	(5)	309	317	663	0	1	277	278	(342)	(569)		
19	Oak Forest	Citrus	7,455	(701)	605	129	230	(18)	755	1,249	2,250	0	335	828	1,163	1,527	2,515		
20	Oakwood	Brevard	1,728	(692)	855	182	325	(25)	572	1,765	2,981	0	78	629	707	(720)	(1,241)		
21	Palisades Country Cib	Lake	11,493	(81)	18	4	7	(1)	167	36	150	0	517	192	709	4,001	6,632		
22	Palm Port	Putnam	88	(434)	399	85	152	(12)	465	824	1,479	0	4	527	531	(713)	(1,208)		
23	Palm Terrace	Pasco	4,585	(7,529)	9,164	1,951	3,486	(273)	5,812	18,917	31,529	0	205	5,990	6,195	(12,354)	(20,806)		
24	Palms Mobile Home P	Lake	187	(324)	267	57	102	(8)	288	552	935	0	8	274	282	(385)	(644)		
25	Park Manor	Putnam	103	(239)	132	28	50	(4)	316	272	554	0	5	329	334	(291)	(494)		
26	Picciola Island	Lake	566	(539)	574	122	219	(17)	453	1,186	1,998	0	25	449	474	(716)	(1,190)		
27	Pine Ridge Estates	Osceola	1,018	(718)	754	161	287	(22)	693	1,557	2,710	0	46	708	754	(867)	(1,579)		
28	Pine Ridge Utilities	Citrus	(2,239)	(1,645)	1,754	373	667	(52)	2,418	3,620	7,136	0	(101)	2,768	2,668	(4,540)	(7,502)		
29	Piney Woods	Lake	(265)	(704)	741	158	282	(22)	655	1,530	2,639	0	(12)	692	680	(1,339)	(2,245)		
30	Point O' Woods	Citrus	11,370	(1,483)	1,429	304	544	(43)	1,515	2,951	5,218	0	512	1,653	2,165	1,739	2,247		

(Continued...)

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Revised 6/17/92

SUMMARY OF WATER DETAILED UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-3 (W)

Explanation: Provide a summary schedule that shows the detailed adjustments to present operating income for all the systems filed in this docket for the test year.

WATER SYSTEMS (FPSC)		1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)															
Line No.	System	County	REVENUES			O&M EXPENSE					DEP. EXP.	TAXES OTHER THAN INCOME		INCOME TAXES		TOTAL ADJUSTMENTS	
			Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal		Calculate Income Tax Impacts Due to Adjustments
1	Pomona Park	Putnam	752	(663)	706	150	269	(21)	642	1,457	2,540	0	34	683	717	(859)	(1,645)
2	Postmaster Village	Clay	251	(1,026)	666	142	254	(20)	1,151	1,376	2,542	0	11	1,296	1,307	(1,406)	(2,193)
3	Quail Ridge	Lake	2,180	(94)	48	10	18	(1)	106	100	188	0	98	127	225	665	1,102
4	River Grove	Putnam	659	(524)	469	100	178	(14)	608	968	1,786	0	30	590	620	(649)	(1,098)
5	River Park	Putnam	2,533	(1,430)	1,517	323	577	(45)	1,328	3,132	5,402	0	114	1,394	1,508	(1,032)	(3,345)
6	Rolling Green	Citrus	5,583	(364)	333	71	127	(10)	467	688	1,312	0	251	495	747	1,288	2,237
7	Rosemont	Citrus	1,988	(337)	206	44	78	(6)	510	425	920	0	89	538	627	194	247
8	Salt Springs	Marion	166	(690)	491	105	187	(15)	872	1,014	1,964	0	7	802	610	(960)	(1,648)
9	Samira Villas	Marion	143	(103)	9	2	3	(0)	190	18	119	0	6	185	192	(8)	(159)
10	Saratoga Harbour	Putnam	172	(250)	175	37	67	(5)	318	362	704	0	8	316	325	(310)	(548)
11	Silver Lake Estates	Lake	154	(3,721)	4,100	873	1,560	(122)	3,185	8,463	14,337	0	7	3,382	3,389	(6,454)	(11,119)
12	Silver Lake Oaks	Putnam	346	(224)	114	24	43	(3)	348	235	538	0	16	367	383	(130)	(444)
13	Skycrest	Lake	779	(436)	504	107	192	(15)	364	1,041	1,757	0	35	376	411	(522)	(868)
14	Spring Hill Util	Hernando	(25,978)	(83,473)	99,226	21,124	37,746	(2,952)	66,714	204,830	343,215	0	(1,169)	71,786	70,617	(163,172)	(276,639)
15	St. John's Highlands	Putnam	215	(378)	346	74	132	(10)	402	715	1,281	0	10	418	428	(481)	(1,013)
16	Stone Mountain	Lake	33	(117)	26	6	10	(1)	175	54	153	0	1	191	193	(117)	(196)
17	Sugar Mill	Volkusia	194	(2,960)	2,635	561	1,002	(78)	3,555	5,440	10,156	0	9	3,647	3,656	(5,071)	(8,547)
18	Sugar Mill Woods	Citrus	111,688	(7,523)	7,919	1,696	3,012	(236)	7,225	16,347	28,430	13,629	5,026	7,624	12,650	897	56,082
19	Sunny Hills Util	Washington	29,173	(1,955)	1,824	388	694	(54)	2,747	3,765	7,410	0	1,313	3,468	4,781	9,217	7,766
20	Sunshine Parkway	Lake	663	(180)	31	7	12	(1)	395	63	326	0	30	417	447	114	(225)
21	Tropical Park	Osceola	3,257	(2,430)	2,425	516	922	(72)	2,478	5,005	8,842	0	147	2,465	2,612	(3,034)	(5,164)
22	University Shores	Orange	9,354	(12,517)	12,382	2,636	4,710	(368)	12,620	25,561	45,025	0	421	13,238	13,659	(18,520)	(30,810)
23	Venetian Village	Lake	864	(693)	574	122	219	(17)	648	1,186	2,039	0	39	638	676	(690)	(1,161)
24	Welaka	Putnam	689	(412)	403	86	153	(12)	427	833	1,478	0	31	419	450	(449)	(790)
25	Western Shores	Lake	614	(1,289)	1,219	260	464	(36)	1,037	2,516	4,170	0	28	1,086	1,114	(1,748)	(2,922)
26	Westmont	Orange	745	(451)	535	114	203	(16)	409	1,104	1,898	0	34	448	482	682	(2,317)
27	Windsong	Osceola	1,217	(481)	478	102	182	(14)	715	987	1,968	0	55	736	791	(550)	(991)
28	Woodmere	Duval	(2,505)	(4,497)	4,718	1,004	1,795	(140)	4,964	9,739	17,583	0	(113)	4,600	4,487	(9,211)	(15,365)
29	Wootens	Putnam	42	(121)	75	16	28	(2)	206	154	355	0	2	192	194	(166)	(341)
30	Zephyr Shores	Pasco	2,610	(1,928)	2,254	480	857	(67)	1,689	4,652	7,937	0	117	1,806	1,924	(2,689)	(4,562)
31	TOTAL - WATER		615,102	(302,725)	329,196	70,082	125,226	(20,650)	282,394	679,550	1,163,074	13,629	27,680	300,548	328,227	(324,620)	(565,208)
32	TOTAL - WATER & SEWER		1,216,581	(442,296)	443,050	94,321	168,536	(19,496)	451,441	914,574	1,610,130	93,987	54,746	460,470	515,216	(512,284)	(490,468)

0132

Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Water Utility Adjusted Present Operating Income
by System**

- Present -

1991 (Interim)

SUMMARY OF WATER UTILITY ADJUSTED PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 UTILITY ADJUSTED PRESENT OPERATING INCOME											Net Operating Income	Rate Base	Rate of Return
			OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME				
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses					
1	Amelia Island	Nassau	526,015	4,330	530,345	156,885	45,826	(1,952)	83,098	62,337	346,194	184,151	965,631	19.07%		
2	Apache Shores	Citrus	34,223	270	34,493	20,640	3,381	0	4,568	1,067	29,654	4,839	41,576	11.84%		
3	Apple Valley	Seminole	184,436	4,726	189,162	82,749	21,013	0	13,142	17,946	134,850	54,313	318,744	17.04%		
4	Bay Lake Estates	Osceola	8,305	25	8,330	13,383	2,518	0	1,474	(4,707)	12,668	(4,338)	49,721	-8.72%		
5	Beacon Hills	Duval	434,845	13,045	447,890	298,071	48,818	0	66,901	(15,404)	398,385	49,505	907,194	5.46%		
6	Beecher's Point	Putnam	14,033	60	14,093	9,578	2,030	0	1,514	(1,946)	11,176	2,917	68,848	3.28%		
7	Burnt Store	Charl / Lee	237,365	790	238,155	109,000	32,734	0	34,966	4,005	180,704	57,451	736,617	7.80%		
8	Carlton Village	Lake	19,931	775	20,706	13,483	1,981	0	1,870	250	17,584	3,122	37,132	8.41%		
9	Chuluola	Seminole	93,492	3,739	97,231	63,140	28,021	809	13,837	(23,593)	102,215	(4,984)	486,034	-1.03%		
10	Citrus Park	Marion	55,529	3,955	59,484	40,688	5,760	0	6,554	580	53,582	5,902	62,680	9.42%		
11	Citrus Springs Util	Citrus	265,360	4,131	269,491	178,793	48,441	0	74,748	(39,162)	262,820	6,672	1,112,391	0.60%		
12	Crystal River Highl.	Citrus	7,085	135	7,220	15,442	1,887	0	1,088	(5,341)	13,075	(5,855)	31,143	-18.80%		
13	Daetwyler Shores	Orange	21,647	215	21,862	20,418	2,763	444	2,848	(3,297)	23,176	(1,314)	59,540	-2.21%		
14	Deltona Utilities	Volusia	3,409,568	79,636	3,489,204	2,085,651	434,251	0	451,438	(20,143)	2,951,197	538,007	8,177,555	6.58%		
15	Dol Ray Manor	Seminole	15,754	70	15,824	12,643	2,690	447	1,267	(1,813)	15,234	590	53,402	1.11%		
16	Drukd Hills	Seminole	61,921	685	62,606	33,599	10,572	898	4,330	(425)	48,975	13,631	212,851	6.40%		
17	East Lk Harris Est	Lake	19,733	205	19,938	14,609	2,897	0	3,207	(1,220)	19,493	445	36,498	1.22%		
18	Fern Park	Seminole	27,241	960	28,201	20,897	4,545	0	2,217	(1,621)	26,038	2,183	70,457	3.07%		
19	Fern Terrace	Lake	25,310	485	25,795	12,052	2,372	0	2,535	2,562	19,521	6,274	28,030	22.38%		
20	Fisherman's Haven	Martin	19,661	495	20,156	16,253	1,511	0	2,029	(362)	19,431	725	15,155	4.79%		
21	Fountains	Osceola	4,376	0	4,376	7,031	3,717	0	1,952	(9,733)	2,967	1,409	280,816	0.50%		
22	Fox Run	Martin	21,047	530	21,577	31,445	10,078	0	4,793	(14,231)	32,085	(10,508)	184,799	-5.69%		
23	Friendly Center	Lake	3,522	15	3,537	4,684	598	0	517	(1,076)	4,723	(1,186)	8,418	-14.09%		
24	Golden Terrace	Citrus	23,135	160	23,295	15,037	2,839	0	2,465	369	20,712	2,583	29,341	8.80%		
25	Gospel Island Est	Citrus	1,417	20	1,437	9,365	(272)	0	929	(3,336)	6,686	(5,249)	2,008	-261.32%		
26	Grand Terrace	Lake	12,157	435	12,592	6,633	1,524	0	1,127	(1,005)	8,280	4,312	90,026	4.79%		
27	Harmony Homes	Seminole	12,183	1,075	13,258	11,673	2,701	0	1,155	(1,974)	13,555	(297)	44,276	-0.67%		
28	Hermits Cove	Putnam	27,340	435	27,775	16,937	7,764	0	3,630	(4,101)	24,230	3,545	153,901	2.30%		
29	Hobby Hills	Lake	15,333	735	16,068	13,325	2,094	0	2,073	(1,390)	16,102	(34)	30,826	-0.11%		
30	Holiday Haven	Lake	22,584	270	22,854	21,076	1,543	0	2,125	(1,305)	23,439	(585)	20,665	-2.83%		

(Continued. .)

0132-2

Revised 6/17/92

SUMMARY OF WATER UTILITY ADJUSTED PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	WATER SYSTEMS (FPSC)					1991 UTILITY ADJUSTED PRESENT OPERATING INCOME								
	OPERATING REVENUES					TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Holiday Heights	Orange	12,746	220	12,966	9,042	2,206	0	1,550	(861)	11,937	1,029	34,289	3.00%
2	Imperial Mobile Terr	Lake	17,546	30	17,576	24,047	4,070	0	3,258	(6,999)	24,575	(6,999)	59,897	-11.66%
3	Intercession City	Osceola	48,407	1,855	50,262	47,982	9,127	0	6,459	(9,128)	54,440	(4,178)	163,194	-2.56%
4	Interlachen Lk Est	Putnam	28,111	395	28,506	23,970	3,917	0	4,154	(2,657)	29,383	(877)	48,522	-1.81%
5	Jungle Den	Volusia	20,111	270	20,381	20,865	1,243	0	1,422	(1,561)	21,969	(1,588)	13,706	-11.58%
6	Keystone Heights	Clay	211,293	2,250	213,543	106,207	33,128	0	25,471	799	165,604	47,939	667,508	7.18%
7	Kingswood	Brevard	12,832	460	13,292	12,826	840	0	1,014	(757)	13,923	(631)	9,268	-6.81%
8	Lake Ajay Estates	Osceola	11,800	190	11,990	10,773	4,454	0	3,390	(5,791)	12,826	(836)	120,176	-0.70%
9	Lake Brantley	Seminole	11,346	585	11,931	11,224	1,966	0	1,129	(1,813)	12,507	(576)	32,413	-1.78%
10	Lake Conway Park	Orange	12,889	175	13,064	14,785	1,663	200	1,788	(2,854)	15,583	(2,519)	32,113	-7.84%
11	Lake Harriet Estates	Seminole	47,962	1,235	49,197	32,506	5,287	0	3,685	701	42,180	7,017	78,949	8.89%
12	Lakeview Villas	Clay	768	40	808	4,784	703	0	1,149	(2,543)	4,093	(3,285)	13,455	-24.42%
13	Leñani Heights	Martin	82,252	2,641	84,893	45,398	8,919	0	8,907	4,802	68,025	16,868	126,795	13.30%
14	Leisure Lakes	Highlands	29,226	30	29,256	28,741	5,735	0	2,850	(5,104)	32,222	(2,966)	70,662	-4.20%
15	Marco Shores Util	Collier	119,375	1,700	121,075	76,727	25,704	0	17,361	(13,190)	106,602	14,473	447,574	3.23%
16	Marion Oaks Util	Marion	534,705	9,220	543,925	213,633	83,095	0	98,056	(4,146)	390,638	153,287	2,425,797	6.32%
17	Meredith Manor	Seminole	121,658	3,470	125,128	63,761	20,704	0	8,247	4,019	96,731	28,397	319,885	8.88%
18	Morningview	Lake	8,457	60	8,517	7,797	1,574	0	935	(1,379)	8,928	(411)	28,720	-1.54%
19	Oak Forest	Citrus	25,380	150	25,530	21,206	3,258	0	3,280	(1,684)	26,060	(530)	31,330	-1.69%
20	Oakwood	Brevard	37,148	1,025	38,173	33,544	3,046	0	3,115	(1,251)	38,455	(282)	25,013	-1.13%
21	Palisades Country Cb	Lake	11,584	10	11,594	4,165	5,625	0	706	(3,047)	7,449	4,145	138,825	2.99%
22	Palm Port	Putnam	16,604	310	16,914	11,107	3,047	(598)	2,733	(515)	15,774	1,140	29,452	3.87%
23	Palm Terrace	Pasco	194,246	2,167	196,413	265,708	21,915	0	17,251	(46,074)	258,801	(62,388)	210,852	-29.59%
24	Palm Mobile Home Pk	Lake	7,411	80	7,491	7,234	1,268	0	1,051	(1,204)	8,349	(858)	14,766	-5.81%
25	Park Manor	Putnam	5,816	145	5,961	7,524	956	0	1,107	(1,849)	7,738	(1,777)	18,594	-9.56%
26	Picciola Island	Lake	27,044	336	27,380	12,088	3,650	185	2,551	1,897	20,372	7,008	53,932	13.00%
27	Pine Ridge Estates	Osceola	42,568	490	43,058	19,154	5,395	0	4,948	2,393	31,890	11,168	94,247	11.85%
28	Pine Ridge Utilities	Citrus	155,319	2,388	157,707	61,059	17,469	0	15,537	6,831	100,896	56,811	661,481	8.59%
29	Piney Woods	Lake	36,585	490	37,075	18,044	5,467	0	3,624	1,599	28,734	8,341	85,466	9.76%
30	Point O' Woods	Citrus	40,013	682	40,695	36,407	7,760	0	6,930	(8,327)	42,770	(2,075)	172,223	-1.20%

(Continued...)

0132-3

Revised 6/17/92

SUMMARY OF WATER UTILITY ADJUSTED PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

WATER SYSTEMS (FPSC)			1991 UTILITY ADJUSTED PRESENT OPERATING INCOME											
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME			
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Pomona Park	Putnam	30,064	525	30,589	17,186	2,930	0	4,627	1,049	25,792	4,797	44,741	10.72%
2	Postmaster Village	Clay	12,292	285	12,577	28,699	4,617	0	2,388	(11,800)	23,903	(11,326)	120,165	-9.43%
3	Quail Ridge	Lake	3,028	20	3,048	2,594	2,068	0	256	(2,183)	2,735	313	53,073	0.59%
4	River Grove	Putnam	21,257	441	21,698	15,354	4,339	0	3,310	(2,287)	20,716	982	69,897	1.40%
5	River Park	Putnam	47,678	830	48,508	32,402	7,582	0	6,437	(2,142)	44,279	4,229	107,761	3.92%
6	Rolling Green	Citrus	24,089	230	24,319	14,616	826	0	2,649	1,909	20,000	4,319	13,113	32.94%
7	Rosemont	Citrus	7,625	604	8,229	12,423	7,193	0	2,066	(9,300)	12,381	(4,152)	167,063	-2.49%
8	Salt Springs	Marion	19,069	389	19,458	22,974	17,225	0	3,463	(18,353)	25,308	(5,850)	367,562	-1.59%
9	Samira Villas	Marion	2,040	0	2,040	4,766	381	0	270	(1,535)	3,882	(1,842)	10,256	-17.97%
10	Saratoga Harbour	Putnam	6,741	55	6,796	8,912	3,395	0	1,280	(4,513)	9,073	(2,277)	70,262	-3.24%
11	Silver Lake Estates	Lake	187,687	1,386	189,073	97,324	8,379	0	15,718	20,703	142,124	46,949	166,905	28.13%
12	Silver Lake Oaks	Putnam	4,366	340	4,706	8,983	1,526	0	1,256	(3,485)	8,279	(3,573)	31,722	-11.28%
13	Skycrest	Lake	15,979	370	16,349	9,294	2,859	0	1,967	(355)	13,784	2,585	45,903	5.63%
14	Spring Hill Utili	Hernando	2,872,204	25,820	2,898,024	1,781,271	395,411	0	339,396	(39,557)	2,478,521	421,503	6,791,012	6.21%
15	St. John's Highlands	Putnam	9,772	165	9,937	10,078	1,959	0	1,758	(2,197)	11,598	(1,661)	27,978	-5.94%
16	Stone Mountain	Lake	2,313	15	2,328	4,667	409	0	429	(1,401)	4,104	(1,776)	6,964	-25.51%
17	Sugar Mill	Volusia	155,496	849	156,345	94,389	14,689	0	28,149	(3,664)	133,562	22,783	321,076	7.10%
18	Sugar Mill Woods	Citrus	397,289	705	397,994	190,100	93,752	0	97,487	(39,729)	341,609	56,385	1,762,032	3.20%
19	Sunny Hills Utili	Washington	78,215	431	78,646	73,006	22,647	0	17,602	(22,408)	90,846	(12,200)	315,823	-3.86%
20	Sunshine Parkway	Lake	17,849	124	17,973	11,557	5,901	0	2,703	(4,195)	15,965	2,008	124,397	1.61%
21	Tropical Park	Osceola	99,357	2,855	102,212	62,941	12,382	0	9,699	1,626	86,648	15,564	190,735	8.16%
22	University Shores	Orange	644,516	14,420	658,936	376,925	28,327	(860)	76,733	13,809	494,934	164,002	1,932,374	8.49%
23	Venetian Village	Lake	21,564	250	21,814	16,054	2,574	327	2,305	(940)	20,319	1,495	44,320	3.37%
24	Welaka	Putnam	13,916	280	14,196	10,059	1,584	0	1,791	(283)	13,151	1,045	20,896	5.00%
25	Western Shores	Lake	43,227	920	44,147	25,151	6,362	(520)	4,509	(87)	35,416	8,731	128,871	6.78%
26	Westmont	Orange	34,131	875	35,006	23,210	1,383	0	2,380	2,556	29,529	5,477	15,884	34.48%
27	Windsong	Osceola	25,142	530	25,672	17,427	3,807	0	3,844	(1,859)	23,220	2,452	73,962	3.32%
28	Woodmere	Duval	206,187	3,525	209,712	142,375	34,413	0	30,142	(10,665)	198,266	13,446	360,994	3.72%
29	Wootens	Putnam	2,196	35	2,231	5,020	325	0	1,245	(1,802)	4,788	(2,557)	6,146	-41.60%
30	Zephyr Shores	Pasco	50,434	1,150	51,584	50,931	8,513	0	7,258	(8,303)	58,398	(6,814)	100,396	-6.79%
31	TOTAL - WATER		12,611,473	213,929	12,825,402	7,798,176	1,727,546	(621)	1,721,170	(318,956)	10,927,315	1,898,087	34,055,658	5.57%
32	TOTAL - WATER & SEWER		19,882,350	216,299	20,098,649	12,553,050	2,963,262	(12,447)	2,828,259	(896,127)	17,435,997	2,662,652	56,886,180	4.68%

0132-4

Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Water Per Book Present Operating Income
by System**

- Present -

1991 (Interim)

SUMMARY OF WATER PER BOOK PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	527,332	4,330	531,662	162,073	45,826	(1,952)	77,697	62,132	345,775	165,887	1,003,090	16.53%
2	Apache Shores	Citrus	27,527	270	27,797	21,408	3,381	0	3,299	(1,283)	26,805	992	42,480	2.34%
3	Apple Valley	Seminole	182,985	4,726	187,711	86,213	21,013	0	9,886	17,283	134,398	53,315	320,884	16.63%
4	Bay Lake Estates	Osceola	8,352	25	8,377	13,801	2,518	0	1,019	(4,962)	12,377	(4,001)	62,834	-6.37%
5	Beacon Hills	Duval	415,453	13,045	428,498	308,268	48,818	0	58,888	(22,914)	391,060	37,438	914,185	4.10%
6	Beecher's Point	Putnam	13,822	60	13,882	9,864	2,030	0	1,179	(2,049)	11,023	2,858	90,827	3.15%
7	Burnt Store	Charl / Lee	158,526	790	159,316	110,542	32,734	0	28,502	(24,388)	147,389	11,928	763,401	1.56%
8	Carlton Village	Lake	19,698	775	20,473	13,934	1,981	0	1,357	185	17,456	3,017	37,478	8.05%
9	Chuluota	Seminole	90,752	3,739	94,491	85,942	28,021	809	10,565	(24,498)	100,839	(6,347)	488,525	-1.30%
10	Citrus Park	Marion	51,035	3,955	54,990	42,184	5,760	0	4,745	(1,039)	51,650	3,340	64,824	5.15%
11	Citrus Springs Util	Citrus	263,847	4,131	267,978	184,949	48,441	0	67,020	(46,200)	254,210	13,768	1,435,840	0.96%
12	Crystal River Highl.	Citrus	4,941	135	5,076	15,876	1,887	0	351	(6,102)	12,011	(6,835)	34,339	-20.20%
13	Daetwyler Shores	Orange	20,554	215	20,769	21,020	2,763	444	2,135	(3,673)	22,689	(1,920)	59,931	-3.20%
14	Deltona Utilities	Volusia	3,407,076	79,636	3,486,711	2,172,219	434,251	0	366,241	(24,168)	2,948,543	538,168	8,321,616	6.47%
15	Doi Ray Manor	Seminole	18,593	70	18,663	12,974	2,690	447	955	(755)	16,311	2,352	53,564	4.39%
16	Druid Hills	Seminole	60,765	685	61,450	34,655	10,572	898	3,271	(871)	48,528	12,924	213,434	6.06%
17	East Lk Harris Est	Lake	19,554	205	19,759	15,273	2,897	0	2,638	(1,331)	19,475	284	36,995	0.77%
18	Fern Park	Seminole	26,135	960	27,095	21,651	4,545	0	1,415	(2,027)	25,583	1,512	70,888	2.13%
19	Fern Terrace	Lake	25,177	485	25,662	12,558	2,372	0	2,065	2,492	19,487	6,175	28,496	21.67%
20	Fisherman's Haven	Martin	13,223	495	13,718	16,973	1,511	0	1,079	(2,770)	16,793	(3,075)	18,459	-16.66%
21	Fountains	Osceola	0	0	0	7,234	3,717	0	1,437	(11,258)	1,190	(1,130)	280,778	-0.40%
22	Fox Run	Martin	14,103	530	14,633	32,590	10,078	0	3,009	(16,687)	28,991	(14,359)	188,809	-7.61%
23	Friendly Center	Lake	3,522	15	3,537	4,820	598	0	349	(1,064)	4,703	(1,166)	8,437	-13.82%
24	Golden Terrace	Citrus	15,384	160	15,544	15,588	2,839	0	1,455	(2,385)	17,497	(1,953)	29,910	-6.53%
25	Gospel Island Est	Citrus	1,080	20	1,100	9,488	(272)	0	540	(3,398)	8,359	(5,258)	3,602	-145.89%
26	Grand Terrace	Lake	13,589	435	14,024	6,950	1,524	0	896	(569)	8,800	5,224	93,498	5.59%
27	Harmony Homes	Seminole	12,216	1,075	13,291	12,004	2,701	0	740	(1,932)	13,514	(223)	44,395	-0.50%
28	Hermits Cove	Putnam	26,922	435	27,357	17,697	7,764	0	2,874	(4,290)	24,045	3,312	155,459	2.13%
29	Hobby Hills	Lake	14,983	735	15,718	13,820	2,094	0	1,511	(1,497)	15,928	(209)	31,180	-0.67%
30	Holiday Haven	Lake	21,404	270	21,674	21,564	1,543	0	1,505	(1,739)	22,872	(1,198)	22,609	-5.30%

(Continued...)

0132-6

Revised 6/17/92

SUMMARY OF WATER PER BOOK PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 PER BOOK PRESENT OPERATING INCOME												
			OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME			
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return	
1	Holiday Heights	Orange	12,408	220	12,628	9,376	2,206	0	1,090	(1,179)	11,494	1,134	45,247	2.51%	
2	Imperial Mobile Terr	Lake	16,507	30	16,537	25,034	4,070	0	2,307	(7,272)	24,140	(7,603)	62,962	-12.08%	
3	Intercession City	Osceola	48,095	1,855	49,950	49,604	9,127	0	4,259	(9,056)	53,933	(3,984)	165,245	-2.41%	
4	Interlachen Lk Est	Putnam	27,777	395	28,172	24,883	3,917	0	3,144	(2,872)	29,071	(699)	54,481	-1.65%	
5	Jungle Den	Volusia	19,052	270	19,322	21,286	1,243	0	981	(1,979)	21,532	(2,210)	15,024	-14.71%	
6	Keystone Heights	Clay	213,944	2,250	216,194	110,532	33,128	0	20,977	1,690	166,327	49,868	676,221	7.37%	
7	Kingswood	Brevard	12,685	460	13,145	13,092	840	0	715	(802)	13,844	(699)	9,618	-7.27%	
8	Lake Ajay Estates	Osceola	11,750	190	11,940	11,064	4,454	0	2,988	(6,012)	12,494	(554)	131,412	-0.42%	
9	Lake Brantley	Seminole	11,169	585	11,754	11,591	1,966	0	855	(1,842)	12,371	(617)	32,539	-1.90%	
10	Lake Conway Park	Orange	12,708	175	12,883	15,242	1,663	200	1,244	(2,895)	15,455	(2,572)	32,416	-7.93%	
11	Lake Harriet Estates	Seminole	47,277	1,235	48,512	33,614	5,287	0	2,583	422	41,906	6,606	79,885	8.27%	
12	Lakeview Villas	Clay	734	40	774	4,956	703	0	920	(2,557)	4,022	(3,247)	14,533	-22.35%	
13	Leilani Heights	Martin	54,057	2,641	56,698	47,224	8,919	0	5,804	(5,346)	56,601	98	128,861	0.08%	
14	Leisure Lakes	Highlands	28,636	30	28,666	29,597	5,735	0	2,139	(5,423)	32,047	(3,382)	72,822	-4.66%	
15	Marco Shores Util	Collier	102,942	1,700	104,642	78,616	25,704	0	13,836	(18,691)	99,465	5,177	444,519	1.16%	
16	Marion Oaks Util	Marion	344,941	9,220	354,161	222,394	83,095	0	79,492	(82,402)	302,579	51,582	2,908,570	1.77%	
17	Meredith Manor	Seminole	119,131	3,470	122,601	66,383	20,704	0	5,696	3,008	95,792	26,809	321,490	8.34%	
18	Morningview	Lake	8,462	60	8,522	7,999	1,574	0	659	(1,351)	8,881	(359)	26,857	-1.34%	
19	Oak Forest	Citrus	17,990	150	18,140	21,907	3,258	0	2,120	(4,305)	22,980	(4,840)	31,965	-15.14%	
20	Oakwood	Brevard	35,870	1,025	36,895	34,236	3,046	0	2,429	(1,754)	37,957	(1,082)	26,304	-4.04%	
21	Palisades Country Cb	Lake	96	10	106	4,245	5,625	0	(3)	(7,134)	2,734	(2,628)	138,840	-1.89%	
22	Palm Port	Putnam	16,686	310	16,996	11,541	3,047	(598)	2,210	(463)	15,737	1,259	30,129	4.18%	
23	Palm Terrace	Pasco	190,879	2,167	193,046	273,236	21,915	0	11,110	(48,073)	258,189	(65,143)	221,418	-29.42%	
24	Palms Mobile Home Pk	Lake	7,269	80	7,349	7,558	1,268	0	771	(1,278)	8,319	(970)	15,006	-6.46%	
25	Park Manor	Putnam	5,788	145	5,933	7,764	956	0	777	(1,831)	7,666	(1,733)	18,903	-9.17%	
26	Picciola Island	Lake	26,657	336	26,993	12,627	3,650	185	2,085	1,719	20,266	6,727	54,319	12.38%	
27	Pine Ridge Estates	Osceola	41,830	490	42,320	19,872	5,395	0	4,207	2,065	31,540	10,780	97,134	11.10%	
28	Pine Ridge Utilities	Citrus	157,558	2,388	159,946	62,704	17,469	0	12,870	8,042	101,085	58,860	662,191	8.89%	
29	Piney Woods	Lake	37,105	490	37,595	18,748	5,467	0	2,955	1,768	28,938	8,658	86,321	10.03%	
30	Point O' Woods	Citrus	29,008	682	29,690	37,889	7,760	0	4,782	(12,469)	37,963	(8,273)	184,014	-4.50%	

(Continued...)

0132-7

Revised 6/17/92

SUMMARY OF WATER PER BOOK PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

FPSC

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

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
WATER SYSTEMS (FPSC)														
1	Pomona Park	Putnam	29,612	525	30,137	17,849	2,930	0	3,924	807	25,510	4,627	48,952	9.45%
2	Postmaster Village	Clay	12,161	285	12,466	29,725	4,517	0	1,087	(11,694)	23,735	(11,268)	118,235	-9.53%
3	Quail Ridge	Lake	858	20	878	2,688	2,068	0	31	(2,950)	1,836	(958)	53,099	-1.80%
4	River Grove	Putnam	20,823	441	21,264	15,877	4,339	0	2,701	(2,429)	20,469	776	70,556	1.10%
5	River Park	Putnam	45,580	830	46,410	33,832	7,582	0	4,949	(3,536)	42,827	3,584	136,814	2.62%
6	Rolling Green	Citrus	18,626	230	18,856	14,981	826	0	1,908	31	17,745	1,111	11,555	9.61%
7	Rosemont	Citrus	5,668	604	6,272	12,760	7,193	0	1,440	(9,959)	11,434	(5,162)	168,504	-3.06%
8	Salt Springs	Marion	18,912	389	19,302	23,664	17,225	0	2,653	(18,395)	25,147	(5,845)	368,871	-1.58%
9	Samira Villas	Marion	1,897	0	1,897	4,869	381	0	79	(1,611)	3,718	(1,822)	12,786	-14.25%
10	Saratoga Harbour	Putnam	6,599	55	6,654	9,162	3,395	0	956	(4,554)	8,959	(2,305)	70,969	-3.25%
11	Silver Lake Estates	Lake	188,477	1,386	189,863	101,045	8,379	0	12,372	20,667	142,483	47,401	176,432	26.87%
12	Silver Lake Oaks	Putnam	4,230	340	4,570	9,207	1,526	0	882	(3,564)	8,050	(3,481)	35,746	-9.74%
13	Skycrest	Lake	15,420	370	15,790	9,730	2,859	0	1,566	(582)	13,572	2,218	46,220	4.80%
14	Spring Hill Unit	Hernando	2,944,247	25,820	2,970,067	1,864,744	395,411	0	270,852	(20,777)	2,510,229	459,838	6,951,049	6.62%
15	St. John's Highlands	Putnam	9,652	165	9,817	10,456	1,959	0	1,335	(2,310)	11,440	(1,623)	31,917	-5.08%
16	Stone Mountain	Lake	2,295	15	2,310	4,785	409	0	237	(1,381)	4,050	(1,740)	7,041	-24.71%
17	Sugar Mill	Volkusia	155,768	849	156,617	97,348	14,689	0	24,514	(3,369)	133,161	23,456	325,184	7.21%
18	Sugar Mill Woods	Citrus	286,086	705	286,791	197,623	80,122	0	84,859	(54,071)	308,533	(21,743)	825,243	-2.63%
19	Sunny Hills Unit	Washington	49,321	431	49,752	74,960	22,647	0	12,834	(35,070)	75,371	(25,620)	446,484	-5.74%
20	Sunshine Parkway	Lake	17,227	124	17,350	11,737	5,901	0	2,257	(4,486)	15,408	1,942	131,615	1.48%
21	Tropical Park	Osceola	97,775	2,855	100,630	65,370	12,382	0	7,162	1,017	85,932	14,698	194,483	7.56%
22	University Shores	Orange	642,337	14,420	656,757	389,442	28,327	(860)	63,397	13,219	493,524	163,233	1,941,534	8.41%
23	Venetian Village	Lake	20,810	250	21,060	16,747	2,574	327	1,634	(1,244)	20,037	1,023	44,963	2.28%
24	Welaka	Putnam	13,397	280	13,677	10,472	1,584	0	1,348	(486)	12,918	759	21,912	3.47%
25	Western Shores	Lake	43,108	920	44,028	26,441	6,362	(520)	3,418	(222)	35,478	8,549	129,968	6.58%
26	Westmont	Orange	33,416	875	34,291	23,662	1,383	0	1,900	995	27,939	6,352	75,822	8.40%
27	Windsong	Osceola	24,230	530	24,760	17,909	3,807	0	3,067	(2,122)	22,661	2,099	75,636	2.78%
28	Woodmere	Duval	208,682	3,525	212,207	146,872	34,413	0	25,654	(9,827)	197,113	15,094	365,465	4.13%
29	Wootens	Putnam	2,174	35	2,209	5,140	325	0	1,052	(1,809)	4,709	(2,500)	7,326	-34.12%
30	Zephyr Shores	Pasco	48,419	1,150	49,569	52,859	8,513	0	5,361	(9,129)	57,603	(8,034)	103,443	-7.77%
31	TOTAL - WATER		12,105,392	213,929	12,319,321	8,100,901	1,713,917	(821)	1,397,849	(508,890)	10,703,156	1,616,165	34,707,252	4.66%
32	TOTAL - WATER & SEWER		18,772,490	216,299	18,988,789	12,995,346	2,869,275	(12,447)	2,317,845	(1,121,513)	17,048,507	1,940,282	50,955,160	3.81%

0132-8

Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Water Utility Adjustments to
Present Operating Income**

by System

- Present -

1991 (Interim)

SUMMARY OF WATER UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME	
			Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes		Total Expenses
1	Amelia Island	Nassau	(1,317)	0	(1,317)	(5,188)	0	0	5,401	205	419	(1,735)
2	Apache Shores	Citrus	6,696	0	6,696	(768)	0	0	1,268	2,350	2,649	3,847
3	Apple Valley	Seminole	1,451	0	1,451	(3,465)	0	0	3,256	663	453	998
4	Bay Lake Estates	Osceola	(47)	0	(47)	(419)	0	0	455	255	291	(337)
5	Beacon Hills	Duval	19,392	0	19,392	(10,197)	0	0	10,013	7,510	7,326	12,066
6	Beecher's Point	Putnam	211	0	211	(285)	0	0	335	104	153	58
7	Burnt Store	Charl / Lee	78,839	0	78,839	(1,542)	0	0	6,464	28,393	33,315	45,523
8	Carlton Village	Lake	233	0	233	(451)	0	0	513	65	127	106
9	Chuluota	Seminole	2,740	0	2,740	(2,802)	0	0	3,272	906	1,376	1,364
10	Citrus Park	Marion	4,494	0	4,494	(1,496)	0	0	1,809	1,619	1,932	2,561
11	Citrus Springs Util	Citrus	1,513	0	1,513	(6,156)	0	0	7,728	7,037	8,610	(7,096)
12	Crystal River Highl.	Citrus	2,144	0	2,144	(434)	0	0	737	762	1,064	1,080
13	Daetwyler Shores	Orange	1,093	0	1,093	(602)	0	0	713	376	487	606
14	Dellona Utilities	Volusia	2,492	0	2,492	(86,568)	0	0	85,197	4,025	2,654	(162)
15	Dol Ray Manor	Seminole	(2,839)	0	(2,839)	(331)	0	0	312	(1,058)	(1,077)	(1,762)
16	Druki Hills	Seminole	1,156	0	1,156	(1,055)	0	0	1,059	446	449	708
17	East Lk Harris Est	Lake	179	0	179	(663)	0	0	571	111	19	161
18	Fern Park	Seminole	1,106	0	1,106	(754)	0	0	802	407	455	651
19	Fern Terrace	Lake	133	0	133	(505)	0	0	470	70	34	99
20	Fisherman's Haven	Martin	6,438	0	6,438	(720)	0	0	949	2,408	2,638	3,800
21	Fountains	Osceola	4,376	0	4,376	(203)	0	0	515	1,525	1,837	2,539
22	Fox Run	Martin	6,945	0	6,945	(1,146)	0	0	1,784	2,455	3,094	3,851
23	Friendly Center	Lake	(0)	0	(0)	(137)	0	0	168	(12)	20	(20)
24	Golden Terrace	Citrus	7,751	0	7,751	(550)	0	0	1,010	2,755	3,214	4,536
25	Gospel Island Est	Citrus	337	0	337	(124)	0	0	389	61	327	10
26	Grand Terrace	Lake	(1,432)	0	(1,432)	(316)	0	0	232	(435)	(520)	(912)
27	Harmony Homes	Seminole	(33)	0	(33)	(331)	0	0	414	(42)	42	(75)
28	Hermits Cove	Putnam	418	0	418	(760)	0	0	758	189	184	233
29	Hobby Hills	Lake	350	0	350	(494)	0	0	562	106	174	175
30	Holiday Haven	Lake	1,180	0	1,180	(488)	0	0	621	434	566	613

(Continued...)

0132-10

Revised 6/17/92

SUMMARY OF WATER UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
	WATER SYSTEMS (FPSC)			1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME									
				OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET	
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	OPERATING INCOME	
1	Holiday Heights	Orange	338	0	338	(334)	0	0	460	318	443	(105)	
2	Imperial Mobile Terr	Lake	1,039	0	1,039	(987)	0	0	951	471	435	604	
3	Intercession City	Osceola	312	0	312	(1,622)	0	0	2,200	(72)	506	(194)	
4	Interlachen Lk Est	Putnam	334	0	334	(913)	0	0	1,010	215	312	21	
5	Jungle Den	Volkusia	1,059	0	1,059	(421)	0	0	441	417	437	622	
6	Keystone Heights	Clay	(2,651)	0	(2,651)	(4,325)	0	0	4,494	(892)	(722)	(1,929)	
7	Kingswood	Brevard	147	0	147	(265)	0	0	299	45	79	68	
8	Lake Ajay Estates	Osceola	50	0	50	(290)	0	0	402	220	333	(282)	
9	Lake Brantley	Seminole	177	0	177	(368)	0	0	474	29	136	41	
10	Lake Conway Park	Orange	181	0	181	(457)	0	0	544	41	128	53	
11	Lake Harriet Estates	Seminole	685	0	685	(1,108)	0	0	1,103	279	274	411	
12	Lakeview Villas	Clay	34	0	34	(172)	0	0	229	14	72	(38)	
13	Leilani Heights	Martin	28,195	0	28,195	(1,827)	0	0	3,103	10,148	11,425	16,770	
14	Leisure Lakes	Highlands	590	0	590	(855)	0	0	711	319	175	415	
15	Marco Shores Util	Collier	16,433	0	16,433	(1,890)	0	0	3,526	5,501	7,137	9,296	
16	Marion Oaks Util	Marion	189,764	0	189,764	(8,761)	0	0	18,564	78,256	88,059	101,705	
17	Meredith Manor	Seminole	2,527	0	2,527	(2,622)	0	0	2,549	1,011	938	1,589	
18	Morningview	Lake	(5)	0	(5)	(202)	0	0	277	(28)	47	(52)	
19	Oak Forest	Citrus	7,390	0	7,390	(701)	0	0	1,160	2,621	3,080	4,309	
20	Oakwood	Brevard	1,278	0	1,278	(692)	0	0	687	503	498	780	
21	Palisades Country Cib	Lake	11,488	0	11,488	(81)	0	0	709	4,087	4,715	6,773	
22	Palm Port	Putnam	(82)	0	(82)	(434)	0	0	523	(52)	37	(119)	
23	Palm Terrace	Pasco	3,367	0	3,367	(7,529)	0	0	6,141	1,999	612	2,755	
24	Palms Mobile Home Pk	Lake	142	0	142	(324)	0	0	280	75	31	112	
25	Park Manor	Putnam	28	0	28	(239)	0	0	330	(18)	73	(45)	
26	Picciola Island	Lake	387	0	387	(539)	0	0	468	178	106	281	
27	Pine Ridge Estates	Osceola	738	0	738	(718)	0	0	741	327	350	388	
28	Pine Ridge Utilities	Citrus	(2,239)	0	(2,239)	(1,645)	0	0	2,668	(1,212)	(189)	(2,050)	
29	Piney Woods	Lake	(520)	0	(520)	(704)	0	0	669	(168)	(204)	(317)	
30	Point O' Woods	Citrus	11,005	0	11,005	(1,483)	0	0	2,148	4,142	4,808	6,197	

(Continued...)

0132-11

Revised 6/17/92

SUMMARY OF WATER UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	WATER SYSTEMS (FPSC)			1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME								
				OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	OPERATING INCOME
1	Pomona Park	Putnam	452	0	452	(663)	0	0	703	242	282	170
2	Postmaster Village	Clay	111	0	111	(1,026)	0	0	1,301	(106)	168	(58)
3	Quail Ridge	Lake	2,170	0	2,170	(94)	0	0	225	768	899	1,271
4	River Grove	Putnam	434	0	434	(524)	0	0	610	142	227	206
5	River Park	Putnam	2,098	0	2,098	(1,430)	0	0	1,488	1,394	1,453	645
6	Rolling Green	Citrus	5,463	0	5,463	(364)	0	0	741	1,878	2,255	3,208
7	Rosemont	Citrus	1,957	0	1,957	(337)	0	0	626	659	947	1,010
8	Salt Springs	Marion	157	0	157	(690)	0	0	809	42	162	(5)
9	Samira Villas	Marion	143	0	143	(103)	0	0	192	76	164	(21)
10	Saratoga Harbour	Putnam	142	0	142	(250)	0	0	324	41	114	28
11	Silver Lake Estates	Lake	(790)	0	(790)	(3,721)	0	0	3,346	35	(339)	(452)
12	Silver Lake Oaks	Putnam	136	0	136	(224)	0	0	373	79	229	(92)
13	Skycrest	Lake	559	0	559	(436)	0	0	401	227	192	367
14	Spring Hill Util	Hernando	(72,043)	0	(72,043)	(83,473)	0	0	88,544	(18,779)	(33,708)	(38,335)
15	St. John's Highlands	Putnam	120	0	120	(378)	0	0	424	112	158	(38)
16	Stone Mountain	Lake	18	0	18	(117)	0	0	192	(20)	55	(37)
17	Sugar Mill	Volusia	(272)	0	(272)	(2,960)	0	0	3,635	(275)	401	(673)
18	Sugar Mill Woods	Citrus	111,203	0	111,203	(7,523)	13,629	0	12,628	14,342	33,076	78,127
19	Sunny Hills Util	Washington	28,894	0	28,894	(1,955)	0	0	4,768	12,661	15,474	13,419
20	Sunshine Parkway	Lake	622	0	622	(180)	0	0	445	291	556	66
21	Tropical Park	Osceola	1,582	0	1,582	(2,430)	0	0	2,536	608	715	867
22	University Shores	Orange	2,179	0	2,179	(12,517)	0	0	13,336	590	1,409	770
23	Venetian Village	Lake	754	0	754	(693)	0	0	671	304	292	471
24	Welaka	Putnam	519	0	519	(412)	0	0	442	203	233	285
25	Western Shores	Lake	119	0	119	(1,289)	0	0	1,092	135	(63)	182
26	Westmont	Orange	715	0	715	(451)	0	0	480	1,561	1,590	(875)
27	Windsong	Osceola	912	0	912	(481)	0	0	777	263	559	353
28	Woodmere	Duval	(2,495)	0	(2,495)	(4,497)	0	0	4,488	(838)	(847)	(1,648)
29	Wootens	Putnam	22	0	22	(121)	0	0	193	6	79	(57)
30	Zephyr Shores	Pasco	2,015	0	2,015	(1,928)	0	0	1,897	826	795	1,220
31	TOTAL - WATER		506,881	0	506,881	(302,725)	13,629	0	323,321	189,934	224,160	281,921
32	TOTAL - WATER & SEWER		1,109,860	0	1,109,860	(442,296)	93,987	0	510,414	225,386	387,490	722,369

0132-12

Revised 6/17/92

Water Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Water Detailed Utility Adjustments to
Present Operating Income**

by System

- Present -

1991 (Interim)

SUMMARY OF WATER DETAILED UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

FPSC

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

Schedule: B-1 (W) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-3 (W)

Explanation: Provide a summary schedule that shows the detailed adjustments to present operating income for all the systems filed in this docket for the test year.

WATER SYSTEMS (FPSC)			1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)													
Line No.	System	County	REVENUES		O&M EXPENSE						DEP. EXP.	TAXES OTHER THAN INCOME		INCOME TAXES	TOTAL ADJUSTMENTS	
			Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.		Subtotal
1	Amelia Island	Nassau	(1,317)	(5,188)						(5,188)	0	(59)	5,460	5,401	205	(1,736)
2	Apache Shores	Citrus	6,696	(768)						(768)	0	301	966	1,268	2,350	3,847
3	Apple Valley	Seminole	1,451	(3,465)						(3,465)	0	65	3,190	3,256	863	998
4	Bay Lake Estates	Osceola	(47)	(419)						(419)	0	(2)	457	455	255	(337)
5	Beacon Hills	Duval	19,392	(10,197)						(10,197)	0	873	9,141	10,013	7,510	12,066
6	Beecher's Point	Putnam	211	(285)						(285)	0	10	325	335	104	58
7	Burnt Store	Charl / Lee	78,839	(1,542)						(1,542)	0	3,548	2,916	6,464	28,393	45,523
8	Carlton Village	Lake	233	(451)						(451)	0	10	503	513	65	106
9	Chuluota	Seminole	2,740	(2,802)						(2,802)	0	123	3,149	3,272	906	1,364
10	Citrus Park	Marion	4,494	(1,496)						(1,496)	0	202	1,807	1,809	1,619	2,561
11	Citrus Springs Util	Citrus	1,513	(6,156)						(6,156)	0	68	7,660	7,728	7,037	(7,096)
12	Crystal River Highl.	Citrus	2,144	(434)						(434)	0	96	640	737	762	1,080
13	Daetwyler Shores	Orange	1,093	(602)						(602)	0	49	664	713	376	606
14	Deltona Utilities	Volusia	2,492	(88,568)						(88,568)	0	112	85,085	85,197	4,025	(162)
15	Dol Ray Manor	Seminole	(2,839)	(331)						(331)	0	(128)	439	312	(1,058)	(1,762)
16	Druid Hills	Seminole	1,156	(1,055)						(1,055)	0	52	1,007	1,059	446	708
17	East Lk Harris Est	Lake	179	(663)						(663)	0	8	583	571	111	161
18	Fern Park	Seminole	1,106	(754)						(754)	0	50	753	802	407	651
19	Fern Terrace	Lake	133	(505)						(505)	0	6	464	470	70	98
20	Fisherman's Haven	Martin	6,438	(720)						(720)	0	290	660	949	2,408	3,800
21	Fountains	Osceola	4,376	(203)						(203)	0	197	318	515	1,525	2,539
22	Fox Run	Martin	6,944	(1,146)						(1,146)	0	313	1,471	1,784	2,455	3,851
23	Friendly Center	Lake	(0)	(137)						(137)	0	(0)	168	168	(12)	(20)
24	Golden Terrace	Citrus	7,751	(550)						(550)	0	349	661	1,010	2,755	4,536
25	Gospel Island Est	Citrus	337	(124)						(124)	0	15	374	389	81	10
26	Grand Terrace	Lake	(1,432)	(316)						(316)	0	(64)	296	232	(435)	(912)
27	Harmony Homes	Seminole	(33)	(331)						(331)	0	(1)	416	414	(42)	(75)
28	Hemlocks Cove	Putnam	418	(760)						(760)	0	19	737	756	189	233
29	Hobby Hills	Lake	350	(494)						(494)	0	16	546	562	106	175
30	Holiday Haven	Lake	1,180	(488)						(488)	0	53	568	621	434	613

(Continued...)

0132-14

Revised 6/17/92

SUMMARY OF WATER DETAILED UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-3 (W)

Explanation: Provide a summary schedule that shows the detailed adjustments to present operating income for all the systems filed in this docket for the test year.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
WATER SYSTEMS (FPSC)			1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)														
Line No.	System	County	REVENUES		O&M EXPENSE						DEP. EXP.	TAXES OTHER THAN INCOME		INCOME TAXES		TOTAL ADJUSTMENTS	
			Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal		Calculate Income Tax Impacts Due to Adjustments
1	Holiday Heights	Orange	338	(334)							(334)	0	15	445	460	318	(105)
2	Imperial Mobile Terr	Lake	1,039	(987)							(987)	0	47	904	951	471	604
3	Intercession City	Osceola	312	(1,622)							(1,622)	0	14	2,186	2,200	(72)	(194)
4	Interlachen Lk Est	Putnam	334	(913)							(913)	0	15	985	1,010	215	21
5	Jungle Den	Volusia	1,059	(421)							(421)	0	48	393	441	417	622
6	Keystone Heights	Clay	(2,651)	(4,325)							(4,325)	0	(119)	4,614	4,494	(892)	(1,929)
7	Kingswood	Brevard	147	(265)							(265)	0	7	293	299	45	68
8	Lake Ajay Estates	Osceola	50	(290)							(290)	0	2	400	402	220	(282)
9	Lake Brantley	Seminole	177	(368)							(368)	0	8	466	474	29	41
10	Lake Conroy Park	Orange	181	(457)							(457)	0	8	536	544	41	53
11	Lake Harriet Estates	Seminole	685	(1,108)							(1,108)	0	31	1,072	1,103	279	411
12	Lakeview Villas	Clay	34	(172)							(172)	0	2	227	229	14	(38)
13	Lakeland Heights	Martin	28,195	(1,827)							(1,827)	0	1,269	1,834	3,103	10,148	16,770
14	Leisure Lakes	Highlands	590	(855)							(855)	0	27	684	711	319	415
15	Marco Shores Util	Collier	16,433	(1,890)							(1,890)	0	739	2,786	3,526	5,501	9,296
16	Marion Oaks Util	Marion	189,764	(8,761)							(8,761)	0	8,539	10,024	18,564	78,256	101,705
17	Meredith Manor	Seminole	2,527	(2,622)							(2,622)	0	114	2,435	2,549	1,011	1,589
18	Morningview	Lake	(5)	(202)							(202)	0	(0)	277	277	(28)	(52)
19	Oak Forest	Citrus	7,390	(701)							(701)	0	333	628	1,160	2,621	4,309
20	Oakwood	Brevard	1,278	(692)							(692)	0	57	629	687	503	780
21	Palsades Country Club	Lake	11,488	(81)							(81)	0	517	192	709	4,087	6,773
22	Palm Port	Putnam	(82)	(434)							(434)	0	(4)	527	523	(52)	(119)
23	Palm Terrace	Pasco	3,367	(7,529)							(7,529)	0	151	5,990	6,141	1,999	2,755
24	Palms Mobile Home P	Lake	142	(324)							(324)	0	6	274	280	75	112
25	Park Manor	Putnam	28	(239)							(239)	0	1	329	330	(18)	(45)
26	Picciola Island	Lake	387	(539)							(539)	0	17	449	466	178	281
27	Pine Ridge Estates	Osceola	738	(718)							(718)	0	33	708	741	327	388
28	Pine Ridge Utilities	Citrus	(2,239)	(1,645)							(1,645)	0	(101)	2,768	2,668	(1,212)	(2,050)
29	Piney Woods	Lake	(520)	(704)							(704)	0	(23)	692	669	(168)	(317)
30	Point O' Woods	Citrus	11,005	(1,483)							(1,483)	0	495	1,653	2,148	4,142	6,197

(Continued...)

0132-15

Revised 6/17/92

SUMMARY OF WATER DETAILED UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-1 (W) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-3 (W)

Explanation: Provide a summary schedule that shows the detailed adjustments to present operating income for all the systems filed in this docket for the test year.

WATER SYSTEMS (FPSC)			1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)													
Line No.	System	County	REVENUES		O&M EXPENSE						DEP. EXP.	TAXES OTHER THAN INCOME		INCOME TAXES	TOTAL ADJUSTMENTS	
			Adjust for Diff. Bel. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bel. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.		Subtotal
1	Pomona Park	Putnam	452	(663)						(663)	0	20	683	703	242	170
2	Postmaster Village	Clay	111	(1,026)						(1,026)	0	5	1,296	1,301	(106)	(58)
3	Quail Ridge	Lake	2,170	(94)						(94)	0	98	127	225	768	1,271
4	River Grove	Putnam	434	(524)						(524)	0	20	590	610	142	206
5	River Park	Putnam	2,098	(1,430)						(1,430)	0	84	1,394	1,488	1,394	645
6	Rolling Green	Citrus	5,463	(364)						(364)	0	246	495	741	1,878	3,208
7	Rosemont	Citrus	1,957	(337)						(337)	0	88	538	626	659	1,010
8	Salt Springs	Marion	157	(690)						(690)	0	7	902	809	42	(5)
9	Samira Villas	Marion	143	(103)						(103)	0	6	185	192	76	(21)
10	Saratoga Harbour	Putnam	142	(250)						(250)	0	6	318	324	41	28
11	Silver Lake Estates	Lake	(790)	(3,721)						(3,721)	0	(38)	3,382	3,346	35	(452)
12	Silver Lake Oaks	Putnam	136	(224)						(224)	0	6	367	373	79	(92)
13	Skycrest	Lake	559	(436)						(436)	0	25	376	401	227	367
14	Spring Hill Util	Hernando	(72,043)	(83,473)						(83,473)	0	(3,242)	71,786	68,544	(18,779)	(38,335)
15	St. John's Highlands	Putnam	120	(378)						(378)	0	5	418	424	112	(38)
16	Stone Mountain	Lake	18	(117)						(117)	0	1	191	192	(20)	(37)
17	Sugar Mill	Volusia	(272)	(2,960)						(2,960)	0	(12)	3,647	3,635	(275)	(673)
18	Sugar Mill Woods	Citrus	111,203	(7,523)						(7,523)	13,629	5,004	7,624	12,628	14,342	78,127
19	Sunny Hills Util	Washington	28,894	(1,955)						(1,955)	0	1,300	3,468	4,768	12,661	13,419
20	Sunshine Parkway	Lake	622	(180)						(180)	0	28	417	445	291	66
21	Tropical Park	Osceola	1,582	(2,430)						(2,430)	0	71	2,465	2,536	608	867
22	University Shores	Orange	2,179	(12,517)						(12,517)	0	98	13,238	13,336	590	770
23	Venetian Village	Lake	754	(693)						(693)	0	34	638	671	304	471
24	Welaka	Putnam	519	(412)						(412)	0	23	419	442	203	285
25	Western Shores	Lake	119	(1,289)						(1,289)	0	5	1,086	1,092	135	182
26	Westmont	Orange	715	(451)						(451)	0	32	448	480	1,561	(875)
27	Windsong	Osceola	912	(481)						(481)	0	41	736	777	263	353
28	Woodmere	Duval	(2,495)	(4,497)						(4,497)	0	(112)	4,600	4,488	(838)	(1,648)
29	Wootens	Putnam	22	(121)						(121)	0	1	192	193	6	(57)
30	Zephyr Shores	Pasco	2,015	(1,928)						(1,928)	0	91	1,806	1,897	826	1,220
31	TOTAL - WATER		506,081	(302,725)	0	0	0	0	0	(302,725)	13,629	22,774	300,548	323,321	189,935	281,921
32	TOTAL - WATER & SEWER		1,109,860	(442,296)	0	0	0	0	0	(442,296)	93,987	49,944	460,470	510,414	225,387	722,369

0132-16

Revised 6/17/92

RECONCILIATION OF TOTAL INCOME TAX PROVISION

Company: SSU & DUI
 Docket No.: 920199-WS
 Test Year Ended: December 31, 1991
 Historic [x] or Projected []

FPSC

Schedule: C-1
 Page 1 of 1
 Preparer: Bruce Gangnon
 Supporting Schedules: C-1/A, C-2, C-5, C-8, C-9
 Recap Schedules: None

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Total Utility	Non-filing Systems	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	\$1,043,851	(\$2,548,707)	(\$1,504,856)	\$883,108	(\$621,748)	(\$244,421)	(\$377,327)
2	Deferred Income Tax Expense	C-5	(\$321,440)	\$48,057	(\$273,383)	\$91,117	(\$182,266)	(\$96,411)	(\$85,855)
3	ITC Realized This Year (Per C-2)	C-8	\$126,949	(\$126,949)	\$0	\$0	\$0	\$0	\$0
4	ITC Amortization (All Companies) (3% ITC and IRC 46(f)(2))	C-8	(\$84,417)	\$0	(\$84,417)	\$31,774	(\$52,643)	(\$27,862)	(\$24,781)
5	Parent Debt Adjustment	C-9	(\$424,664)	\$0	(\$424,664)	\$159,808	(\$264,856)	(\$140,196)	(\$124,660)
6	Total Income Tax Expense		\$340,279	(\$2,627,599)	(\$2,287,320)	\$1,165,807	(\$1,121,513)	(\$508,890)	(\$612,623)
Effective Rate Excluding ITC's and Parent Debt									
	Current Taxes				(\$1,504,856)	\$883,108	(\$621,748)	(\$244,421)	(\$377,327)
	Deferred Taxes				(\$273,383)	\$91,117	(\$182,266)	(\$96,411)	(\$85,855)
	Total Taxes				(\$1,778,239)	\$974,225	(\$804,014)	(\$340,832)	(\$463,182)
	Total Taxes				(\$1,778,239)	\$974,225	(\$804,014)	(\$340,832)	(\$463,182)
	Pretax Income per C-2, Line 5				(\$4,656,195)	\$2,519,564	(\$2,136,631)	(\$905,746)	(\$1,230,815)
	Effective Tax Rate				38.19%	38.67%	37.63%	37.63%	37.63%

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Revised 6/17/92

Company: All FPSC Systems
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Water [X] Wastewater [X]
 Interim [X] Final []
 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
 Schedule E2A Summary
 Page 1 of 4
 Preparer: Helena Loucks
 Supporting Schedules: E1A, E2A

AT AVERAGE USE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM NO	SYSTEM	TYPE	COUNTY	AVG # OF CUST	P R E S E N T			R E Q U I R E D			P R O P O S E D		
					Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
1518	AMELIA ISLAND	W/S	NASSAU	1920	\$18.30	\$33.38	\$51.68	\$13.99	\$41.30	\$55.29	\$19.38	\$40.58	\$59.96
990	APACHE SHORES	W/S	CITRUS	272	\$17.80	\$13.48	\$31.28	\$18.11	\$23.55	\$41.66	\$16.51	\$15.34	\$31.85
332	APPLE VALLEY	W/S	SEMINOLE	1039	\$16.56	\$52.78	\$69.34	\$13.93	\$39.23	\$53.16	\$16.34	\$43.35	\$59.69
784	BAY LAKE ESTATES	W	OSCEOLA	65	\$10.23		\$10.23	\$30.78		\$30.78	\$33.03		\$33.03
886	BEACON HILLS	W/S	DUVAL	4949	\$13.80	\$30.53	\$44.33	\$16.78	\$42.55	\$59.33	\$17.40	\$31.59	\$48.99
472	BEECHER'S POINT	W/S	PUTNAM	51	\$14.85	\$14.48	\$29.33	\$27.43	\$46.83	\$74.26	\$16.64	\$21.82	\$38.46
2202	BURNT STORE	W/S	CHARLOTTE	213	\$30.58	\$36.15	\$66.73	\$35.59	\$42.43	\$78.02	\$34.04	\$42.55	\$76.59
555	CARLTON VILLAGE	W	LAKE	103	\$16.13		\$16.13	\$17.97		\$17.97	\$18.35		\$18.35
335	CHULUOTA	W/S	SEMINOLE	766	\$11.73	\$29.09	\$40.82	\$24.65	\$181.76	\$206.41	\$25.07	\$44.33	\$69.40
1117	CITRUS PARK	W/S	MARION	596	\$13.10	\$47.46	\$60.56	\$13.77	\$68.51	\$82.28	\$14.62	\$44.28	\$58.90
9001	CITRUS SPRINGS UTILITIES	W/S	CITRUS	2274	\$12.53	\$19.55	\$32.08	\$21.52	\$19.65	\$41.17	\$22.62	\$20.78	\$43.40
984	CRYSTAL RIVER HIGHLANDS	W	CITRUS	67	\$8.88		\$8.88	\$29.12		\$29.12	\$29.44		\$29.44
105	DAFTWYLER SHORES	W	ORANGE	129	\$13.68		\$13.68	\$22.73		\$22.73	\$22.74		\$22.74
18001	DELTONA UTILITIES	W/S	VOLUSIA	25689	\$12.39	\$13.30	\$25.69	\$15.38	\$34.40	\$49.78	\$15.33	\$37.21	\$52.54
336	DOL RAY MANOR	W	SEMINOLE	59	\$21.06		\$21.06	\$33.69		\$33.69	\$32.29		\$32.29
334	DRUID HILLS	W	SEMINOLE	252	\$18.66		\$18.66	\$24.26		\$24.26	\$23.56		\$23.56
557	EAST LAKE HARRIS ESTATES	W	LAKE	170	\$9.67		\$9.67	\$12.92		\$12.92	\$13.75		\$13.75
324	FERN PARK	W	SEMINOLE	184	\$12.17		\$12.17	\$16.67		\$16.67	\$17.48		\$17.48
552	FERN TERRACE	W	LAKE	123	\$17.03		\$17.03	\$13.79		\$13.79	\$17.01		\$17.01
673	FISHERMAN'S HAVEN	W/S	MARTIN	278	\$12.03	\$20.78	\$32.81	\$13.15	\$28.42	\$41.57	\$14.21	\$28.40	\$42.61
772	FOUNTAINS	W	OSCEOLA	15	\$24.31		\$24.31	\$306.11		\$306.11	\$43.49		\$43.49
679	FOX RUN	W/S	MARTIN	182	\$18.97	\$15.70	\$34.67	\$68.61	\$43.26	\$111.87	\$45.80	\$49.18	\$94.98
556	FRIENDLY CENTER	W	LAKE	20	\$14.55		\$14.55	\$29.79		\$29.79	\$30.20		\$30.20
992	GOLDEN TERRACE	W	CITRUS	105	\$16.76		\$16.76	\$17.91		\$17.91	\$18.92		\$18.92
986	GOSPEL ISLAND ESTATES	W	CITRUS	8	\$14.46		\$14.46	\$108.50		\$108.50	\$36.14		\$36.14
575	GRAND TERRACE	W	LAKE	66	\$15.32		\$15.32	\$27.64		\$27.64	\$27.89		\$27.89

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Revised 6/17/92

Company: All FPSC Systems
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Water [X] Wastewater [X]
 Interim [X] Final []
 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
 Schedule E2A Summary
 Page 2 of 4
 Preparer: Helena Loucks
 Supporting Schedules: E1A, E2A

AT AVERAGE USE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM NO	SYSTEM	TYPE	COUNTY	AVG # OF CUST	PRESENT			REQUIRED			PROPOSED		
					Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
326	HARMONY HOMES	W	SEMINOLE	64	\$15.95		\$15.95	\$27.91		\$27.91	\$28.35		\$28.35
438	HERMITS COVE	W	PUTNAM	178	\$12.80		\$12.80	\$24.58		\$24.58	\$23.66		\$23.66
558	HOBBY HILLS	W	LAKE	102	\$12.53		\$12.53	\$17.68		\$17.68	\$18.08		\$18.08
573	HOLIDAY HAVEN	W/S	LAKE	203	\$15.55	\$12.14	\$27.69	\$18.92	\$30.44	\$49.36	\$19.42	\$28.15	\$47.57
121	HOLIDAY HEIGHTS	W	ORANGE	53	\$20.20		\$20.20	\$27.72		\$27.72	\$28.60		\$28.60
570	IMPERIAL MOBILE TERRACE	W	LAKE	245	\$5.95		\$5.95	\$13.75		\$13.75	\$14.82		\$14.82
780	INTERCESSION CITY	W	OSCEOLA	256	\$15.71		\$15.71	\$29.12		\$29.12	\$28.50		\$28.50
470	INTERLACHEN LAKE ESTATES	W	PUTNAM	216	\$10.84		\$10.84	\$15.20		\$15.20	\$15.95		\$15.95
1802	JUNGLE DEN	W/S	VOLUSIA	230	\$14.14	\$11.38	\$25.52	\$17.84	\$78.69	\$96.53	\$14.73	\$22.45	\$37.18
1094	KEYSTONE HEIGHTS	W	CLAY	981	\$16.23		\$16.23	\$20.75		\$20.75	\$20.14		\$20.14
1701	KINGSWOOD	W	BREVARD	63	\$17.04		\$17.04	\$20.78		\$20.78	\$21.14		\$21.14
773	LAKE AJAY ESTATES	W	OSCEOLA	35	\$27.18		\$27.18	\$82.74		\$82.74	\$48.34		\$48.34
325	LAKE BRANTLEY	W	SEMINOLE	66	\$14.26		\$14.26	\$23.40		\$23.40	\$24.22		\$24.22
104	LAKE CONWAY PARK	W	ORANGE	85	\$12.61		\$12.61	\$23.14		\$23.14	\$23.46		\$23.46
323	LAKE HARRIET ESTATES	W	SEMINOLE	285	\$14.00		\$14.00	\$15.10		\$15.10	\$15.91		\$15.91
1054	LAKEVIEW VILLAS	W	CLAY	13	\$4.86		\$4.86	\$55.90		\$55.90	\$20.58		\$20.58
675	LEILANI HEIGHTS	W/S	MARTIN	777	\$17.56	\$46.45	\$64.01	\$17.04	\$44.77	\$61.81	\$17.41	\$42.10	\$59.51
2401	LEISURE LAKES(COVERED BRIDGE)	W/S	HIGHLAND	470	\$9.93	\$11.36	\$21.29	\$16.17	\$13.60	\$29.77	\$17.16	\$14.88	\$32.04
11001	MARION OAKS UTILITIES	W/S	MARION	3393	\$18.46	\$28.29	\$46.75	\$25.60	\$39.53	\$65.13	\$26.24	\$33.66	\$59.90
330	MEREDITH MANOR	W/S	SEMINOLE	689	\$13.99	\$54.32	\$68.31	\$15.68	\$45.22	\$60.90	\$16.11	\$49.58	\$65.69
562	MORNINGVIEW	W/S	LAKE	69	\$18.37	\$48.27	\$66.64	\$31.62	\$86.57	\$118.19	\$30.10	\$57.05	\$87.15
993	OAK FOREST	W	CITRUS	138	\$15.12		\$15.12	\$19.41		\$19.41	\$20.03		\$20.03
1702	OAKWOOD	W	BREVARD	195	\$15.90		\$15.90	\$18.14		\$18.14	\$18.75		\$18.75
579	PALISADES COUNTRY CLUB	W	LAKE	26	\$20.68		\$20.68	\$55.06		\$55.06	\$48.48		\$48.48
440	PALM PORT	W/S	PUTNAM	181	\$15.26	\$22.21	\$37.47	\$18.99	\$29.58	\$48.57	\$19.48	\$29.28	\$48.76
4291	PALM TERRACE (C. L. SMITH)	W/S	PASCO	404	\$4.74	\$8.46	\$13.20	\$8.27	\$24.24	\$32.51	\$22.36	\$25.09	\$47.45

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Revised 6/17/92

Company: All FPSC Systems
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Water [X] Wastewater [X]
 Interim [X] Final []
 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
 Schedule E2A Summary
 Page 3 of 4
 Preparer: Helena Loucks
 Supporting Schedules: E1A, E2A

AT AVERAGE USE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM NO	SYSTEM	TYPE	COUNTY	AVG # OF CUST	PRESENT			REQUIRED			PROPOSED		
					Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
1429	PALM TERRACE (ELL-MAR)	W/S	PASCO	1791	\$15.39	\$8.46	\$23.85	\$26.86	\$24.24	\$51.10	\$22.36	\$25.09	\$47.45
559	PALMS MOBILE HOME PARK	W	LAKE	61	\$10.15		\$10.15	\$16.20		\$16.20	\$16.96		\$16.96
444	PARK MANOR	W/S	PUTNAM	51	\$14.85	\$21.85	\$36.70	\$32.05	\$48.07	\$80.12	\$27.69	\$32.73	\$60.42
564	PICCIOLA ISLAND	W	LAKE	131	\$17.10		\$17.10	\$16.53		\$16.53	\$16.94		\$16.94
782	PINE RIDGE ESTATES	W	OSCEOLA	172	\$20.47		\$20.47	\$20.03		\$20.03	\$20.69		\$20.69
9002	PINE RIDGE UTILITIES	W	CITRUS	391	\$30.99		\$30.99	\$35.86		\$35.86	\$26.90		\$26.90
553	PINEY WOODS	W	LAKE	168	\$18.13		\$18.13	\$19.73		\$19.73	\$20.05		\$20.05
987	POINT O' WOODS	W/S	CITRUS	398	\$10.09	\$15.26	\$25.35	\$19.77	\$63.22	\$82.99	\$20.10	\$31.41	\$51.51
443	POMONA PARK	W	PUTNAM	160	\$15.14		\$15.14	\$15.62		\$15.62	\$15.99		\$15.99
1095	POSTMASTER VILLAGE	W	CLAY	152	\$5.00		\$5.00	\$21.99		\$21.99	\$30.51		\$30.51
578	QUAIL RIDGE	W	LAKE	21	\$15.54		\$15.54	\$64.35		\$64.35	\$39.59		\$39.59
442	RIVER GROVE	W	PUTNAM	107	\$16.56		\$16.56	\$26.29		\$26.29	\$26.27		\$26.27
439	RIVER PARK	W	PUTNAM	345	\$11.51		\$11.51	\$15.05		\$15.05	\$15.72		\$15.72
985	ROLLING GREEN	W	CITRUS	76	\$26.41		\$26.41	\$21.44		\$21.44	\$26.31		\$26.31
988	ROSEMONT	W	CITRUS	31	\$20.39		\$20.39	\$129.40		\$129.40	\$47.39		\$47.39
1115	SALT SPRINGS	W/S	MARION	196	\$9.03	\$32.69	\$41.72	\$49.37	\$24.72	\$74.09	\$20.66	\$26.01	\$46.67
448	SARATOGA HARBOUR	W	PUTNAM	40	\$13.95		\$13.95	\$51.27		\$51.27	\$25.22		\$25.22
574	SILVER LAKE ESTATES	W	LAKE	935	\$15.68		\$15.68	\$11.83		\$11.83	\$14.72		\$14.72
473	SILVER LAKE OAKS	W/S	PUTNAM	51	\$13.99	\$21.40	\$35.39	\$52.44	\$57.84	\$110.28	\$27.33	\$32.41	\$59.74
551	SKYCREST	W	LAKE	115	\$11.61		\$11.61	\$15.22		\$15.22	\$15.72		\$15.72
27001	SPRING HILL UTILITIES	W/S	HERNANDO	26695	\$10.23	\$20.20	\$30.43	\$12.74	\$16.61	\$29.35	\$12.78	\$20.83	\$33.61
471	ST. JOHN'S HIGHLANDS	W	PUTNAM	79	\$10.26		\$10.26	\$19.14		\$19.14	\$19.69		\$19.69
565	STONE MOUNTAIN	W	LAKE	6	\$31.26		\$31.26	\$90.61		\$90.61	\$61.57		\$61.57
1801	SUGAR MILL	W/S	VOLUSIA	1159	\$20.21	\$21.45	\$41.66	\$23.11	\$26.96	\$50.07	\$23.96	\$27.69	\$51.65
989	SUGAR MILL WOODS	W/S	CITRUS	3486	\$14.41	\$21.32	\$35.73	\$23.95	\$21.21	\$45.16	\$19.08	\$15.07	\$34.15
28001	SUNNY HILLS UTILITIES	W/S	WASHINGTON	564	\$16.19	\$34.47	\$50.66	\$32.87	\$48.44	\$81.31	\$25.57	\$37.97	\$63.54

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Revised 6/17/92

Company: All FPSC Systems
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Water [X] Wastewater [X]
 Interim [X] Final []
 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
 Schedule E2A Summary
 Page 4 of 4
 Preparer: Helena Loucks
 Supporting Schedules: E1A, E2A

AT AVERAGE USE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM NO	SYSTEM	TYPE	COUNTY	AVG # OF CUST	PRESENT			REQUIRED			PROPOSED		
					Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
781	TROPICAL PARK	W	OSCEOLA	551	\$14.77		\$14.77	\$16.81		\$16.81	\$16.94		\$16.94
106	UNIVERSITY SHORES	W/S	ORANGE	5276	\$15.75	\$26.28	\$42.03	\$18.56	\$37.19	\$55.75	\$18.88	\$37.02	\$55.90
567	VENETIAN VILLAGE	W/S	LAKE	213	\$13.74	\$34.37	\$48.11	\$17.83	\$41.53	\$59.36	\$18.49	\$41.15	\$59.64
447	MELAKA	W	PUTNAM	92	\$12.65		\$12.65	\$14.90		\$14.90	\$15.67		\$15.67
566	WESTERN SHORES	W	LAKE	278	\$12.92		\$12.92	\$16.32		\$16.32	\$16.77		\$16.77
122	WESTMONT	W	ORANGE	122	\$23.28		\$23.28	\$19.06		\$19.06	\$23.30		\$23.30
783	WINDSONG	W	OSCEOLA	109	\$19.12		\$19.12	\$26.60		\$26.60	\$27.13		\$27.13
888	WOODMERE	W/S	DUVAL	2053	\$11.79	\$26.29	\$38.08	\$14.52	\$49.72	\$64.24	\$14.99	\$44.45	\$59.44
446	WOOTENS	W	PUTNAM	17	\$10.67		\$10.67	\$37.55		\$37.55	\$17.97		\$17.97
1427	ZEPHYR SHORES	W/S	PASCO	1002	\$5.90	\$5.69	\$11.59	\$9.46	\$14.30	\$23.76	\$12.96	\$16.12	\$29.08

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Revised 6/17/92

Company: All FPSC Systems
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Water [X] Wastewater [X]
 Interim [X] Final []
 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
 Schedule E2A Summary

Page 1 of 4

Preparer: Helena Loucks

Supporting Schedules: E1A, E2A

AT 10,000 GALLONS USAGE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM NO	SYSTEM	TYPE	COUNTY	AVG # OF CUST	PRESENT			REQUIRED			PROPOSED		
					Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
1518	AMELIA ISLAND	W/S	MASSAU	1920	\$18.96	\$34.09	\$53.05	\$14.49	\$42.18	\$56.67	\$19.98	\$41.41	\$61.39
990	APACHE SHORES	W/S	CITRUS	272	\$70.40	\$54.65	\$125.05	\$71.63	\$95.44	\$167.07	\$51.97	\$60.68	\$112.65
332	APPLE VALLEY	W/S	SEMINOLE	1039	\$15.39	\$44.44	\$59.83	\$12.95	\$33.03	\$45.98	\$15.51	\$43.35	\$58.86
784	BAY LAKE ESTATES	W	OSCEOLA	65	\$10.90		\$10.90	\$32.77		\$32.77	\$35.37		\$35.37
886	BEACON HILLS	W/S	DUVAL	4949	\$11.53	\$23.98	\$35.51	\$14.02	\$33.43	\$47.45	\$15.17	\$31.59	\$46.76
472	BEECHER'S POINT	W/S	PUTNAM	51	\$21.55	\$28.75	\$50.30	\$39.79	\$92.98	\$132.77	\$29.63	\$60.64	\$90.27
2202	BURNT STORE	W/S	CHARLOTTE	213	\$51.08	\$57.44	\$108.52	\$59.44	\$67.43	\$126.87	\$48.54	\$58.70	\$107.24
555	CARLTON VILLAGE	W	LAKE	103	\$20.68		\$20.68	\$23.05		\$23.05	\$22.47		\$22.47
335	CHULUOTA	W/S	SEMINOLE	766	\$15.39	\$44.44	\$59.83	\$32.34	\$277.66	\$310.00	\$31.77	\$60.71	\$92.48
1117	CITRUS PARK	W/S	MARION	596	\$17.43	\$69.55	\$86.98	\$18.31	\$100.39	\$118.70	\$19.83	\$64.99	\$84.82
9001	CITRUS SPRINGS UTILITIES	W/S	CITRUS	2274	\$16.62	\$29.70	\$46.32	\$28.55	\$29.86	\$58.41	\$28.93	\$33.80	\$62.73
984	CRYSTAL RIVER HIGHLANDS	W	CITRUS	67	\$12.57		\$12.57	\$41.24		\$41.24	\$40.47		\$40.47
105	DAETWYLER SHORES	W	ORANGE	129	\$14.49		\$14.49	\$24.08		\$24.08	\$23.78		\$23.78
18001	DELTONA UTILITIES	W/S	VOLUSIA	25689	\$12.68	\$13.30	\$25.98	\$15.74	\$34.40	\$50.14	\$15.56	\$50.74	\$66.30
336	DOL RAY MANOR	W	SEMINOLE	59	\$15.39		\$15.39	\$24.62		\$24.62	\$25.88		\$25.88
334	DRUID HILLS	W	SEMINOLE	252	\$15.39		\$15.39	\$20.01		\$20.01	\$20.29		\$20.29
557	EAST LAKE HARRIS ESTATES	W	LAKE	170	\$20.68		\$20.68	\$27.65		\$27.65	\$31.23		\$31.23
324	FERN PARK	W	SEMINOLE	184	\$15.39		\$15.39	\$21.09		\$21.09	\$21.58		\$21.58
552	FERN TERRACE	W	LAKE	123	\$20.68		\$20.68	\$16.75		\$16.75	\$19.65		\$19.65
673	FISHERMAN'S HAVEN	W/S	MARTIN	278	\$16.64	\$31.85	\$48.49	\$18.19	\$43.57	\$61.76	\$19.59	\$42.11	\$61.70
772	FOUNTAINS	W	OSCEOLA	15	\$28.97		\$28.97	\$364.79		\$364.79	\$48.51		\$48.51
679	FOX RUN	W/S	MARTIN	182	\$20.90	\$15.70	\$36.60	\$75.58	\$43.26	\$118.84	\$48.55	\$52.18	\$100.73
556	FRIENDLY CENTER	W	LAKE	20	\$20.68		\$20.68	\$42.34		\$42.34	\$40.22		\$40.22
992	GOLDEN TERRACE	W	CITRUS	105	\$39.01		\$39.01	\$41.68		\$41.68	\$36.50		\$36.50
986	GOSPEL ISLAND ESTATES	W	CITRUS	8	\$19.98		\$19.98	\$149.90		\$149.90	\$48.54		\$48.54
575	GRAND TERRACE	W	LAKE	66	\$20.42		\$20.42	\$36.85		\$36.85	\$38.14		\$38.14

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Revised 6/17/92

Company: All FPSC Systems
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Water [X] Wastewater [X]
 Interim [X] Final []
 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
 Schedule E2A Summary
 Page 2 of 4
 Preparer: Helena Loucks
 Supporting Schedules: E1A, E2A

AT 10,000 GALLONS USAGE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM NO	SYSTEM	TYPE	COUNTY	AVG # OF CUST	PRESENT			REQUIRED			PROPOSED		
					Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
326	HARMONY HOMES	W	SEMINOLE	64	\$15.39		\$15.39	\$26.94		\$26.94	\$27.60		\$27.60
438	HERMITS COVE	W	PUTNAM	178	\$30.89		\$30.89	\$59.33		\$59.33	\$48.54		\$48.54
558	HOBBY HILLS	W	LAKE	102	\$20.68		\$20.68	\$29.19		\$29.19	\$28.33		\$28.33
573	HOLIDAY HAVEN	W/S	LAKE	203	\$34.74	\$12.14	\$46.88	\$42.25	\$30.44	\$72.69	\$48.59	\$60.70	\$109.29
121	HOLIDAY HEIGHTS	W	ORANGE	53	\$20.79		\$20.79	\$28.53		\$28.53	\$29.20		\$29.20
570	IMPERIAL MOBILE TERRACE	W	LAKE	245	\$8.48		\$8.48	\$19.60		\$19.60	\$20.48		\$20.48
780	INTERCESSION CITY	W	OSCEOLA	256	\$28.97		\$28.97	\$53.71		\$53.71	\$45.63		\$45.63
470	INTERLACHEN LAKE ESTATES	W	PUTNAM	216	\$19.69		\$19.69	\$27.63		\$27.63	\$27.94		\$27.94
1802	JUNGLE DEN	W/S	VOLUSIA	230	\$34.28	\$11.38	\$45.66	\$43.27	\$78.69	\$121.96	\$52.04	\$60.66	\$112.70
1094	KEYSTONE HEIGHTS	W	CLAY	981	\$18.10		\$18.10	\$23.14		\$23.14	\$21.86		\$21.86
1701	KINGSWOOD	W	BREVARD	63	\$30.97		\$30.97	\$37.77		\$37.77	\$38.89		\$38.89
773	LAKE AJAY ESTATES	W	OSCEOLA	35	\$27.37		\$27.37	\$83.33		\$83.33	\$48.54		\$48.54
325	LAKE BRANTLEY	W	SEMINOLE	66	\$15.39		\$15.39	\$25.26		\$25.26	\$25.72		\$25.72
104	LAKE CONWAY PARK	W	ORANGE	85	\$14.49		\$14.49	\$26.59		\$26.59	\$26.19		\$26.19
323	LAKE HARRIET ESTATES	W	SEMINOLE	285	\$15.39		\$15.39	\$16.60		\$16.60	\$17.25		\$17.25
1054	LAKEVIEW VILLAS	W	CLAY	13	\$11.23		\$11.23	\$129.08		\$129.08	\$48.50		\$48.50
675	LEILANI HEIGHTS	W/S	MARTIN	777	\$17.57	\$46.45	\$64.02	\$17.05	\$44.77	\$61.82	\$17.41	\$42.10	\$59.51
2401	LEISURE LAKES(COVERED BRIDGE)	W/S	HIGHLAND	470	\$16.86	\$20.05	\$36.91	\$27.45	\$24.00	\$51.45	\$36.23	\$32.98	\$69.21
11001	MARION OAKS UTILITIES	W/S	MARION	3393	\$31.96	\$57.63	\$89.59	\$44.32	\$80.55	\$124.87	\$39.41	\$60.71	\$100.12
330	MEREDITH MANOR	W/S	SEMINOLE	689	\$15.39	\$44.44	\$59.83	\$17.25	\$37.00	\$54.25	\$17.39	\$49.58	\$66.97
562	MORNINGVIEW	W/S	LAKE	69	\$20.68	\$51.90	\$72.58	\$35.61	\$93.08	\$128.69	\$32.99	\$60.74	\$93.73
993	OAK FOREST	W	CITRUS	138	\$17.67		\$17.67	\$22.69		\$22.69	\$22.90		\$22.90
1702	OAKWOOD	W	BREVARD	195	\$30.97		\$30.97	\$35.34		\$35.34	\$37.36		\$37.36
579	PALISADES COUNTRY CLUB	W	LAKE	26	\$20.68		\$20.68	\$55.06		\$55.06	\$48.48		\$48.48
440	PALM PORT	W/S	PUTNAM	181	\$30.89	\$46.35	\$77.24	\$38.45	\$61.75	\$100.20	\$32.70	\$53.61	\$86.31
4291	PALM TERRACE (C. L. SMITH)	W/S	PASCO	404	\$4.74	\$13.10	\$17.84	\$8.27	\$37.57	\$45.84	\$42.49	\$44.27	\$86.76

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Company: All FPSC Systems
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 Water [X] Wastewater [X]
 Interim [X] Final []
 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
 Schedule E2A Summary
 Page 3 of 4
 Preparer: Helena Loucks
 Supporting Schedules: E1A, E2A

AT 10,000 GALLONS USAGE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM NO	SYSTEM	TYPE	COUNTY	AVG # OF CUST	PRESENT			REQUIRED			PROPOSED		
					Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
1429	PALM TERRACE (ELL-NAR)	W/S	PASCO	1791	\$33.95	\$10.02	\$43.97	\$59.27	\$28.73	\$88.00	\$42.49	\$44.27	\$86.76
559	PALMS MOBILE HOME PARK	W	LAKE	61	\$20.68		\$20.68	\$32.99		\$32.99	\$35.46		\$35.46
444	PARK MANOR	W/S	PUTNAM	51	\$30.89	\$46.35	\$77.24	\$66.67	\$101.99	\$168.66	\$48.61	\$60.72	\$109.33
564	PICCIOLA ISLAND	W	LAKE	131	\$20.68		\$20.68	\$19.99		\$19.99	\$19.36		\$19.36
782	PINE RIDGE ESTATES	W	OSCEOLA	172	\$28.97		\$28.97	\$28.35		\$28.35	\$26.13		\$26.13
9002	PINE RIDGE UTILITIES	W	CITRUS	391	\$26.96		\$26.96	\$31.20		\$31.20	\$22.59		\$22.59
553	PINEY WOODS	W	LAKE	168	\$20.68		\$20.68	\$22.51		\$22.51	\$21.95		\$21.95
987	POINT O' WOODS	W/S	CITRUS	398	\$17.28	\$15.26	\$32.54	\$33.87	\$63.22	\$97.09	\$31.71	\$60.68	\$92.39
443	POMONA PARK	W	PUTNAM	160	\$30.89		\$30.89	\$31.87		\$31.87	\$28.44		\$28.44
1095	POSTMASTER VILLAGE	W	CLAY	152	\$5.00		\$5.00	\$21.99		\$21.99	\$34.05		\$34.05
578	QUAIL RIDGE	W	LAKE	21	\$20.68		\$20.68	\$85.62		\$85.62	\$48.61		\$48.61
442	RIVER GROVE	W	PUTNAM	107	\$30.89		\$30.89	\$49.07		\$49.07	\$41.06		\$41.06
439	RIVER PARK	W	PUTNAM	345	\$30.89		\$30.89	\$40.41		\$40.41	\$37.94		\$37.94
985	ROLLING GREEN	W	CITRUS	76	\$21.58		\$21.58	\$17.51		\$17.51	\$22.72		\$22.72
988	ROSEMONT	W	CITRUS	31	\$21.19		\$21.19	\$134.50		\$134.50	\$48.63		\$48.63
1115	SALT SPRINGS	W/S	MARION	196	\$17.43	\$69.55	\$86.98	\$95.27	\$52.59	\$147.86	\$48.54	\$64.99	\$113.53
448	SARATOGA HARBOUR	W	PUTNAM	40	\$30.89		\$30.89	\$113.53		\$113.53	\$48.52		\$48.52
574	SILVER LAKE ESTATES	W	LAKE	935	\$8.92		\$8.92	\$6.73		\$6.73	\$9.98		\$9.98
473	SILVER LAKE OAKS	W/S	PUTNAM	51	\$28.68	\$44.35	\$73.03	\$107.51	\$119.88	\$227.39	\$48.58	\$60.72	\$109.30
551	SKYCREST	W	LAKE	115	\$20.68		\$20.68	\$27.10		\$27.10	\$26.62		\$26.62
27001	SPRING HILL UTILITIES	W/S	HERNANDO	26695	\$10.15	\$34.24	\$44.39	\$12.64	\$28.15	\$40.79	\$12.71	\$30.68	\$43.39
471	ST. JOHN'S HIGHLANDS	W	PUTNAM	79	\$19.69		\$19.69	\$36.72		\$36.72	\$37.20		\$37.20
565	STONE MOUNTAIN	W	LAKE	6	\$20.68		\$20.68	\$59.93		\$59.93	\$48.63		\$48.63
1801	SUGAR MILL	W/S	VOLUSTIA	1159	\$47.89	\$41.91	\$89.80	\$54.78	\$52.67	\$107.45	\$46.65	\$54.48	\$101.13
989	SUGAR MILL WOODS	W/S	CITRUS	3486	\$10.37	\$21.32	\$31.69	\$17.23	\$21.21	\$38.44	\$15.14	\$15.07	\$30.21
8001	SUNNY HILLS UTILITIES	W/S	WASHINGTON	564	\$24.04	\$34.47	\$58.51	\$48.80	\$48.44	\$97.24	\$35.78	\$60.76	\$96.54

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 Interim [X] Final []
 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
 Schedule E2A Summary

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 Preparer: Helena Loucks
 Supporting Schedules: E1A, E2A

AT 10,000 GALLONS USAGE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM NO	SYSTEM	TYPE	COUNTY	AVG # OF CUST	PRESENT			REQUIRED			PROPOSED		
					Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
781	TROPICAL PARK	W	OSCEOLA	551	\$26.02		\$26.02	\$29.63		\$29.63	\$26.47		\$26.47
106	UNIVERSITY SHORES	W/S	ORANGE	5276	\$18.52	\$30.86	\$49.38	\$21.82	\$43.68	\$65.50	\$21.37	\$41.20	\$62.57
567	VENETIAN VILLAGE	W/S	LAKE	213	\$20.68	\$51.90	\$72.58	\$26.84	\$62.72	\$89.56	\$25.81	\$60.67	\$86.48
447	WELAKA	W	PUTNAM	92	\$30.89		\$30.89	\$36.38		\$36.38	\$33.33		\$33.33
566	WESTERN SHORES	W	LAKE	278	\$20.68		\$20.68	\$26.13		\$26.13	\$25.00		\$25.00
122	WESTMONT	W	ORANGE	122	\$27.35		\$27.35	\$22.39		\$22.39	\$28.02		\$28.02
783	WINDSONG	W	OSCEOLA	109	\$28.97		\$28.97	\$40.30		\$40.30	\$35.84		\$35.84
888	WOODMERE	W/S	DUVAL	2053	\$11.53	\$23.98	\$35.51	\$14.20	\$45.36	\$59.56	\$14.73	\$44.45	\$59.18
446	WOOTENS	W	PUTNAM	17	\$30.89		\$30.89	\$108.77		\$108.77	\$48.58		\$48.58
1427	ZEPHYR SHORES	W/S	PASCO	1002	\$11.12	\$5.69	\$16.81	\$17.80	\$14.30	\$32.10	\$26.17	\$32.01	\$58.18

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 Water [X] Wastewater[X]
 Interim [] Final[X]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
 Schedule E2A Summary

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 Preparer: Helena Loucks
 Supporting Schedules: E1A, E2A

COMBINED WATER AND WASTEWATER

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
SYSTEM NO	SYSTEM	AVG # TYPE OF CUST	PRESENT				REQUIRED				PROPOSED				AVERAGE USAGE		
			BFC		AVG		BFC		AVG		BFC		AVG		WATER	WASTE-	
			GAL	USE	USE	10,000	GAL	USE	USE	10,000	GAL	USE	USE	10,000		WATER	
1518	AMELIA ISLAND	W/S 1920	\$27.85	\$2.52	\$51.68	\$53.05	\$30.07	\$2.66	\$55.29	\$56.67	\$34.59	\$2.68	\$59.96	\$61.39	9,318	9,540	
990	APACHE SHORES	W/S 272	\$14.85	\$11.02	\$31.28	\$125.05	\$20.47	\$14.66	\$41.66	\$167.07	\$18.15	\$9.45	\$31.85	\$112.65	1,637	1,297	
332	APPLE VALLEY	W/S 1039	\$14.03	\$4.58	\$69.34	\$59.83	\$10.98	\$3.50	\$53.16	\$45.98	\$18.86	\$4.00	\$59.69	\$58.86	11,167	12,330	
784	BAY LAKE ESTATES	W 65	\$9.62	\$0.00	\$10.23	\$10.90	\$28.94	\$0.00	\$30.78	\$32.77	\$17.37	\$1.80	\$33.03	\$35.37	8,701		
886	BEACON HILLS	W/S 4949	\$12.51	\$2.30	\$44.33	\$35.51	\$16.55	\$3.09	\$59.33	\$47.45	\$19.26	\$2.75	\$48.99	\$46.76	13,488	13,967	
472	BEECHER'S POINT	W/S 51	\$13.20	\$3.71	\$29.33	\$50.30	\$33.47	\$9.93	\$74.26	\$132.77	\$0.97	\$8.93	\$38.46	\$90.27	5,505	3,573	
202	BURNT STORE	W/S 213	\$25.12	\$8.34	\$66.73	\$108.52	\$29.37	\$9.75	\$78.02	\$126.87	\$46.04	\$6.12	\$76.59	\$107.24	4,914	5,060	
555	CARLTON VILLAGE	W 103	\$5.88	\$1.48	\$16.13	\$20.68	\$6.55	\$1.65	\$17.97	\$23.05	\$9.07	\$1.34	\$18.35	\$22.47	6,923		
335	CHULUOTA	W/S 766	\$14.03	\$4.58	\$40.82	\$59.83	\$65.30	\$24.47	\$206.41	\$310.00	\$35.98	\$5.65	\$69.40	\$92.48	6,339	5,713	
1117	CITRUS PARK	W/S 596	\$31.58	\$5.54	\$60.56	\$86.98	\$42.80	\$7.59	\$82.28	\$118.70	\$30.12	\$5.47	\$58.90	\$84.82	5,797	5,103	
9001	CITRUS SPRINGS UTILITIES	W/S 2274	\$18.32	\$2.80	\$32.08	\$46.32	\$22.91	\$3.55	\$41.17	\$58.41	\$24.13	\$3.86	\$43.40	\$62.73	6,031	4,264	
984	CRYSTAL RIVER HIGHLANDS	W 67	\$4.07	\$0.85	\$8.88	\$12.57	\$13.34	\$2.79	\$29.12	\$41.24	\$15.07	\$2.54	\$29.44	\$40.47	5,657		
105	DAETWYLER SHORES	W 129	\$4.09	\$1.04	\$13.68	\$14.49	\$6.78	\$1.73	\$22.73	\$24.08	\$10.48	\$1.33	\$22.74	\$23.78	9,221		
18001	DELTONA UTILITIES	W/S 25689	\$16.48	\$0.95	\$25.69	\$25.98	\$38.34	\$1.18	\$49.78	\$50.14	\$27.70	\$3.86	\$52.54	\$66.30	9,697	5,651	
336	DOL RAY MANOR	W 59	\$5.39	\$1.00	\$21.06	\$15.39	\$8.62	\$1.60	\$33.69	\$24.62	\$14.58	\$1.13	\$32.29	\$25.88	15,669		
334	DRUID HILLS	W 252	\$5.39	\$1.00	\$18.66	\$15.39	\$7.01	\$1.30	\$24.26	\$20.01	\$10.29	\$1.00	\$23.56	\$20.29	13,273		
557	EAST LAKE HARRIS ESTATES	W 170	\$5.88	\$1.48	\$9.67	\$20.68	\$7.85	\$1.98	\$12.92	\$27.65	\$7.73	\$2.35	\$13.75	\$31.23	2,563		
324	FERN PARK	W 184	\$5.39	\$1.00	\$12.17	\$15.39	\$7.39	\$1.37	\$16.67	\$21.09	\$8.88	\$1.27	\$17.48	\$21.58	6,775		
552	FERN TERRACE	W 123	\$5.88	\$1.48	\$17.03	\$20.68	\$4.75	\$1.20	\$13.79	\$16.75	\$8.95	\$1.07	\$17.01	\$19.65	7,534		
673	FISHERMAN'S HAVEN	W/S 278	\$14.59	\$3.39	\$32.81	\$48.49	\$18.36	\$4.34	\$41.57	\$61.76	\$20.50	\$4.12	\$42.61	\$61.70	5,733	5,206	
772	FOUNTAINS	W 15	\$5.67	\$2.33	\$24.31	\$28.97	\$71.39	\$29.34	\$306.11	\$364.79	\$23.41	\$2.51	\$43.49	\$48.51	8,000		

1/ Reflects only 1st block rates
 2/ Reflects 1st block rates and purchased water surcharge

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Company: All FPSC Systems
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
 Schedule E2A Summary
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 Preparer: Helena Loucks
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COMBINED WATER AND WASTEWATER

SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	PRESENT				REQUIRED				PROPOSED				AVERAGE USAGE		
				BFC		AVG USE 10,000		BFC		AVG USE 10,000		BFC		AVG USE 10,000		WATER	WASTE-WATER	
679	FOX RUN	W/S	182	\$22.02	\$0.00	1/	\$34.67	\$36.60	\$66.10	\$0.00	\$111.87	\$118.84	\$47.23	\$5.35	\$94.98	\$100.73	8,810	9,012
556	FRIENDLY CENTER	W	20	\$5.88	\$1.48		\$14.55	\$20.68	\$12.04	\$3.03	\$29.79	\$42.34	\$16.02	\$2.42	\$30.20	\$40.22	5,858	
992	GOLDEN TERRACE	W	105	\$11.97	\$0.00	1/	\$16.76	\$39.01	\$12.80	\$0.00	\$17.91	\$41.68	\$9.80	\$2.67	\$18.92	\$36.50	3,416	
986	GOSPEL ISLAND ESTATES	W	8	\$6.68	\$1.33		\$14.46	\$19.98	\$50.10	\$9.98	\$108.50	\$149.90	\$18.64	\$2.99	\$36.14	\$48.54	5,852	
575	GRAND TERRACE	W	66	\$8.62	\$1.18		\$15.32	\$20.42	\$15.55	\$2.13	\$27.64	\$36.85	\$14.44	\$2.37	\$27.89	\$38.14	5,676	
326	HARMONY HOMES	W	64	\$5.39	\$1.00		\$15.95	\$15.39	\$9.44	\$1.75	\$27.91	\$26.94	\$14.20	\$1.34	\$28.35	\$27.60	10,557	
438	HERMITS COVE	W	178	\$5.59	\$2.53		\$12.80	\$30.89	\$10.73	\$4.86	\$24.58	\$59.33	\$13.74	\$3.48	\$23.66	\$48.54	2,850	
558	HOBBY HILLS	W	102	\$5.88	\$1.48		\$12.53	\$20.68	\$8.29	\$2.09	\$17.68	\$29.19	\$9.73	\$1.86	\$18.08	\$28.33	4,491	
573	HOLIDAY HAVEN	W/S	203	\$24.80	\$1.52	2/	\$27.69	\$46.88	\$43.99	\$1.85	\$49.36	\$72.69	\$21.79	\$8.75	\$47.57	\$109.29	2,902	2,985
121	HOLIDAY HEIGHTS	W	53	\$7.89	\$1.29		\$20.20	\$20.79	\$10.83	\$1.77	\$27.72	\$28.53	\$16.00	\$1.32	\$28.60	\$29.20	9,542	
570	IMPERIAL MOBILE TERRACE	W	245	\$2.98	\$0.55		\$5.95	\$8.48	\$6.90	\$1.27	\$13.75	\$19.60	\$8.18	\$1.23	\$14.82	\$20.48	5,397	
780	INTERCESSION CITY	W	256	\$5.67	\$2.33		\$15.71	\$28.97	\$10.51	\$4.32	\$29.12	\$53.71	\$15.53	\$3.01	\$28.50	\$45.63	4,309	
470	INTERLACHEN LAKE ESTATES	W	216	\$5.59	\$1.41		\$10.84	\$19.69	\$7.83	\$1.98	\$15.20	\$27.63	\$8.84	\$1.91	\$15.95	\$27.94	3,721	
1802	JUNGLE DEN	W/S	230	\$23.78	\$1.52	2/	\$25.52	\$45.66	\$92.41	\$1.92	\$96.53	\$121.96	\$16.10	\$9.66	\$37.18	\$112.70	2,146	2,217
1094	KEYSTONE HEIGHTS	W	981	\$5.50	\$1.26		\$16.23	\$18.10	\$7.04	\$1.61	\$20.75	\$23.14	\$10.26	\$1.16	\$20.14	\$21.86	8,514	
1701	KINGSWOOD	W	63	\$5.47	\$2.55		\$17.04	\$30.97	\$6.67	\$3.11	\$20.78	\$37.77	\$6.39	\$3.25	\$21.14	\$38.89	4,538	
773	LAKE AJAY ESTATES	W	35	\$5.37	\$2.20		\$27.18	\$27.37	\$16.33	\$6.70	\$82.74	\$83.33	\$25.44	\$2.31	\$48.34	\$48.54	9,912	
325	LAKE BRANTLEY	W	66	\$5.39	\$1.00		\$14.26	\$15.39	\$8.86	\$1.64	\$23.40	\$25.26	\$12.52	\$1.32	\$24.22	\$25.72	8,865	
104	LAKE CONWAY PARK	W	85	\$4.09	\$1.04		\$12.61	\$14.49	\$7.49	\$1.91	\$23.14	\$26.59	\$11.09	\$1.51	\$23.46	\$26.19	8,194	
323	LAKE HARRIET ESTATES	W	285	\$5.39	\$1.00		\$14.00	\$15.39	\$5.80	\$1.08	\$15.10	\$16.60	\$7.55	\$0.97	\$15.91	\$17.25	8,614	
1054	LAKEVIEW VILLAS	W	13	\$2.93	\$0.83		\$4.86	\$11.23	\$33.68	\$9.54	\$55.90	\$129.08	\$12.10	\$3.64	\$20.58	\$48.50	2,329	

1/ Reflects only 1st block rates
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Company: All FPSC Systems
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 Water [X] Wastewater[X]
 Interim [] Final[X]
 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

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 Schedule E2A Summary
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 Preparer: Helena Loucks
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COMBINED WATER AND WASTEWATER

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
SYSTEM NO	SYSTEM	AVG # TYPE OF CUST	PRESENT				REQUIRED				PROPOSED				AVERAGE USAGE		
			BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE- WATER	
675	LEILANI HEIGHTS	W/S 777	\$20.02	\$4.40	\$64.01	\$64.02	\$19.32	\$4.25	\$61.81	\$61.82	\$28.21	\$3.13	\$59.51	\$59.51	9,995	10,075	
2401	LEISURE LAKES(COVERED BRIDGE)	W/S 470	\$15.01	\$2.19	\$21.29	\$36.91	\$21.05	\$3.04	\$29.77	\$51.45	\$17.11	\$5.21	\$32.04	\$69.21	2,859	2,874	
11001	MARION OAKS UTILITIES	W/S 3393	\$19.29	\$7.03	\$46.75	\$89.59	\$26.87	\$9.80	\$65.13	\$124.87	\$34.02	\$6.61	\$59.90	\$100.12	4,445	3,621	
330	MEREDITH MANOR	W/S 689	\$14.03	\$4.58	\$68.31	\$59.83	\$13.25	\$4.10	\$60.90	\$54.25	\$19.67	\$4.73	\$65.69	\$66.97	8,597	12,760	
562	MORNINGVIEW	W/S 69	\$18.98	\$5.36	\$66.64	\$72.58	\$33.59	\$9.51	\$118.19	\$128.69	\$35.73	\$5.80	\$87.15	\$93.73	8,437	9,065	
993	OAK FOREST	W 138	\$6.37	\$1.13	\$15.12	\$17.67	\$8.19	\$1.45	\$19.41	\$22.69	\$10.20	\$1.27	\$20.03	\$22.90	7,741		
1702	OAKWOOD	W 195	\$5.47	\$2.55	\$15.90	\$30.97	\$6.24	\$2.91	\$18.14	\$35.34	\$5.86	\$3.15	\$18.75	\$37.36	4,091		
579	PALISADES COUNTRY CLUB	W 26	\$5.88	\$1.48	\$20.68	\$20.68	\$15.66	\$3.94	\$55.06	\$55.06	\$35.78	\$1.27	\$48.48	\$48.48	10,000		
440	PALM PORT	W/S 181	\$12.54	\$6.47	\$37.47	\$77.24	\$16.20	\$8.40	\$48.57	\$100.20	\$25.21	\$6.11	\$48.76	\$86.31	3,823	3,872	
14291	PALM TERRACE (C. L. SMITH)	W/S 404	\$10.14	\$0.77 1/	\$13.20	\$17.84	\$8.27	\$0.00	\$32.51	\$45.84	\$21.66	\$6.51	\$47.45	\$86.76	3,954	3,969	
1429	PALM TERRACE (ELL-NAR)	W/S 1791	\$8.65	\$3.84	\$23.85	\$43.97	\$5.67	\$5.36	\$51.10	\$88.00	\$21.66	\$6.51	\$47.45	\$86.76	3,954	3,969	
559	PALMS MOBILE HOME PARK	W 61	\$5.88	\$1.48	\$10.15	\$20.68	\$9.39	\$2.36	\$16.20	\$32.99	\$9.46	\$2.60	\$16.96	\$35.46	2,886		
444	PARK MANOR	W/S 51	\$12.54	\$6.47	\$36.70	\$77.24	\$27.36	\$14.13	\$80.12	\$168.66	\$31.33	\$7.80	\$60.42	\$109.33	3,660	3,781	
564	PICCIOLA ISLAND	W 131	\$5.88	\$1.48	\$17.10	\$20.68	\$5.69	\$1.43	\$16.53	\$19.99	\$9.36	\$1.00	\$16.94	\$19.36	7,582		
782	PINE RIDGE ESTATES	W 172	\$5.67	\$2.33	\$20.47	\$28.97	\$5.55	\$2.28	\$20.03	\$28.35	\$11.23	\$1.49	\$20.69	\$26.13	6,351		
9002	PINE RIDGE UTILITIES	W 391	\$20.61	\$0.00 1/	\$30.99	\$26.96	\$23.85	\$0.00	\$35.86	\$31.20	\$8.99	\$1.36	\$26.90	\$22.59	13,172		
553	PINEY WOODS	W 168	\$5.88	\$1.48	\$18.13	\$20.68	\$6.41	\$1.61	\$19.73	\$22.51	\$10.95	\$1.10	\$20.05	\$21.95	8,276		
987	POINT O' WOODS	W/S 398	\$19.84	\$1.27	\$25.35	\$32.54	\$72.19	\$2.49	\$82.99	\$97.09	\$27.99	\$6.44	\$51.51	\$92.39	4,336	3,332	
443	POMONA PARK	W 160	\$5.59	\$2.53	\$15.14	\$30.89	\$5.77	\$2.61	\$15.62	\$31.87	\$8.44	\$2.00	\$15.99	\$28.44	3,774		
1095	POSTMASTER VILLAGE	W 152	\$5.00	\$0.00 1/	\$5.00	\$5.00	\$21.99	\$0.00	\$21.99	\$21.99	\$16.05	\$1.80	\$30.51	\$34.05	8,035		
578	QUAIL RIDGE	W 21	\$5.88	\$1.48	\$15.54	\$20.68	\$24.32	\$6.13	\$64.35	\$85.62	\$22.61	\$2.60	\$39.59	\$48.61	6,530		

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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
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 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

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COMBINED WATER AND WASTEWATER

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	PRESENT				REQUIRED				PROPOSED				AVERAGE USAGE	
				BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE- WATER
442	RIVER GROVE	W	107	\$5.59	\$2.53	\$16.56	\$30.89	\$8.87	\$4.02	\$26.29	\$49.07	\$14.96	\$2.61	\$26.27	\$41.06	4,334	
439	RIVER PARK	W	345	\$5.59	\$2.53	\$11.51	\$30.89	\$7.31	\$3.31	\$15.05	\$40.41	\$8.94	\$2.90	\$15.72	\$37.94	2,338	
985	ROLLING GREEN	W	76	\$7.18	\$1.44	\$26.41	\$21.58	\$5.81	\$1.17	\$21.44	\$17.51	\$12.02	\$1.07	\$26.31	\$22.72	13,356	
988	ROSEMONT	W	31	\$7.09	\$1.41	\$20.39	\$21.19	\$45.00	\$8.95	\$129.40	\$134.50	\$26.83	\$2.18	\$47.39	\$48.63	9,430	
1115	SALT SPRINGS	W/S	196	\$31.58	\$5.54	\$41.72	\$86.98	\$57.46	\$9.04	\$74.09	\$147.86	\$31.63	\$8.19	\$46.67	\$113.53	1,848	1,828
448	SARATOGA HARBOUR	W	40	\$5.59	\$2.53	\$13.95	\$30.89	\$20.53	\$9.30	\$51.27	\$113.53	\$13.72	\$3.48	\$25.22	\$48.52	3,305	
574	SILVER LAKE ESTATES	W	935	\$3.22	\$0.57	\$15.68	\$8.92	\$2.43	\$0.43	\$11.83	\$6.73	\$5.98	\$0.40	\$14.72	\$9.98	21,852	
473	SILVER LAKE OAKS	W/S	51	\$11.83	\$6.12	\$35.39	\$73.03	\$37.39	\$19.00	\$110.28	\$227.39	\$28.80	\$8.05	\$59.74	\$109.30	3,749	3,912
551	SKYCREST	W	115	\$5.88	\$1.48	\$11.61	\$20.68	\$7.70	\$1.94	\$15.22	\$27.10	\$8.82	\$1.78	\$15.72	\$26.62	3,874	
27001	SPRING HILL UTILITIES	W/S	26695	\$9.49	\$3.49	\$30.43	\$44.39	\$8.99	\$3.18	\$29.35	\$40.79	\$17.99	\$2.54	\$33.61	\$43.39	10,113	4,894
471	ST. JOHN'S HIGHLANDS	W	79	\$5.59	\$1.41	\$10.26	\$19.69	\$10.42	\$2.63	\$19.14	\$36.72	\$11.00	\$2.62	\$19.69	\$37.20	3,315	
565	STONE MOUNTAIN	W	6	\$5.88	\$1.48	\$31.26	\$20.68	\$17.03	\$4.29	\$90.61	\$59.93	\$30.53	\$1.81	\$61.57	\$48.63	17,151	
1801	SUGAR MILL	W/S	1159	\$18.40	\$7.14	\$41.66	\$89.80	\$22.35	\$8.51	\$50.07	\$107.45	\$27.73	\$7.34	\$51.65	\$101.13	3,248	3,270
989	SUGAR MILL WOODS	W/S	3486	\$10.73	\$2.98	\$35.73	\$31.69	\$12.44	\$3.48	\$45.16	\$38.44	\$13.51	\$1.67	\$34.15	\$30.21	15,252	15,442
28001	SUNNY HILLS UTILITIES	W/S	564	\$43.29	\$0.00 1/	\$50.66	\$58.51	\$66.35	\$0.00	\$81.31	\$97.24	\$33.24	\$6.33	\$63.54	\$96.54	5,580	4,331
781	TROPICAL PARK	W	551	\$5.12	\$2.09	\$14.77	\$26.02	\$5.83	\$2.38	\$16.81	\$29.63	\$8.77	\$1.77	\$16.94	\$26.47	4,615	
106	UNIVERSITY SHORES	W/S	5276	\$12.78	\$3.66	\$42.03	\$49.38	\$16.80	\$4.87	\$55.75	\$65.50	\$29.37	\$3.32	\$55.90	\$62.57	7,868	8,058
567	VENETIAN VILLAGE	W/S	213	\$18.98	\$5.36	\$48.11	\$72.58	\$23.46	\$6.61	\$59.36	\$89.56	\$27.68	\$5.88	\$59.64	\$86.48	5,308	5,481
447	WELAKA	W	92	\$5.59	\$2.53	\$12.65	\$30.89	\$6.58	\$2.98	\$14.90	\$36.38	\$8.83	\$2.45	\$15.67	\$33.33	2,791	
566	WESTERN SHORES	W	278	\$5.88	\$1.48	\$12.92	\$20.68	\$7.43	\$1.87	\$16.32	\$26.13	\$9.30	\$1.57	\$16.77	\$25.00	4,755	
122	WESTMONT	W	122	\$9.15	\$1.82	\$23.28	\$27.35	\$7.49	\$1.49	\$19.06	\$22.39	\$6.92	\$2.11	\$23.30	\$28.02	7,765	

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 Water [X] Wastewater[X]
 Interim [] Final[X]
 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

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COMBINED WATER AND WASTEWATER

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
SYSTEM NO	SYSTEM	AVG # TYPE	OF CUST	PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
				BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE- WATER
783	WINDSONG	W	109	\$5.67	\$2.33	\$19.12	\$28.97	\$7.90	\$3.24	\$26.60	\$40.30	\$15.24	\$2.06	\$27.13	\$35.84	5,771	
888	WOODMERE	W/S	2053	\$12.51	\$2.30	\$38.08	\$35.51	\$20.36	\$3.92	\$64.24	\$59.56	\$26.88	\$3.23	\$59.44	\$59.18	10,399	11,399
446	WOOTENS	W	17	\$5.59	\$2.53	\$10.67	\$30.89	\$19.67	\$8.91	\$37.55	\$108.77	\$10.28	\$3.83	\$17.97	\$48.58	2,007	
1427	ZEPHYR SHORES	W/S	1002	\$11.59	\$0.00 1/	\$11.59	\$16.81	\$23.76	\$0.00	\$23.76	\$32.10	\$14.18	\$4.40	\$29.08	\$58.18	3,361	3,408

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W A T E R

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	PRESENT				REQUIRED				PROPOSED				AVERAGE USAGE	
				BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
1518	AMELIA ISLAND	W/S	1006	\$9.26	\$0.97	\$18.30	\$18.96	\$7.09	\$0.74	\$13.99	\$14.49	\$11.18	\$0.88	\$19.38	\$19.98	9,318	9,540
990	APACHE SHORES	W/S	160	\$7.50	\$6.29	\$17.80	\$70.40	\$7.63	\$6.40	\$18.11	\$71.63	\$9.57	\$4.24	\$16.51	\$51.97	1,637	1,297
332	APPLE VALLEY	W/S	894	\$5.39	\$1.00	\$16.56	\$15.39	\$4.55	\$0.84	\$13.93	\$12.95	\$8.41	\$0.71	\$16.34	\$15.51	11,167	12,330
784	BAY LAKE ESTATES	W	65	\$9.62	\$0.00	\$10.23	\$10.90	\$28.94	\$0.00	\$30.78	\$32.77	\$17.37	\$1.80	\$33.03	\$35.37	8,701	
886	BEACON HILLS	W/S	2529	\$5.03	\$0.65	\$13.80	\$11.53	\$6.12	\$0.79	\$16.78	\$14.02	\$8.77	\$0.64	\$17.40	\$15.17	13,488	13,967
472	BEECHER'S POINT	W/S	36	\$6.65	\$1.49	\$14.85	\$21.55	\$12.29	\$2.75	\$27.43	\$39.79	\$0.73	\$2.89	\$16.64	\$29.63	5,505	3,573
02202	BURNT STORE	W/S	110	\$10.78	\$4.03	\$30.58	\$51.08	\$12.54	\$4.69	\$35.59	\$59.44	\$20.04	\$2.85	\$34.04	\$48.54	4,914	5,060
555	CARLTON VILLAGE	W	103	\$5.88	\$1.48	\$16.13	\$20.68	\$6.55	\$1.65	\$17.97	\$23.05	\$9.07	\$1.34	\$18.35	\$22.47	6,923	
335	CHULUOTA	W/S	634	\$5.39	\$1.00	\$11.73	\$15.39	\$11.34	\$2.10	\$24.65	\$32.34	\$13.47	\$1.83	\$25.07	\$31.77	6,339	5,713
1117	CITRUS PARK	W/S	337	\$7.13	\$1.03	\$13.10	\$17.43	\$7.51	\$1.08	\$13.77	\$18.31	\$7.43	\$1.24	\$14.62	\$19.83	5,797	5,103
9001	CITRUS SPRINGS UTILITIES	W/S	1605	\$6.32	\$1.03	\$12.53	\$16.62	\$10.85	\$1.77	\$21.52	\$28.55	\$13.03	\$1.59	\$22.62	\$28.93	6,031	4,264
984	CRYSTAL RIVER HIGHLANDS	W	67	\$4.07	\$0.85	\$8.88	\$12.57	\$13.34	\$2.79	\$29.12	\$41.24	\$15.07	\$2.54	\$29.44	\$40.47	5,657	
105	DAETWYLER SHORES	W	129	\$4.09	\$1.04	\$13.68	\$14.49	\$6.78	\$1.73	\$22.73	\$24.08	\$10.48	\$1.33	\$22.74	\$23.78	9,221	
18001	DELTONA UTILITIES	W/S	21416	\$3.18	\$0.95	\$12.39	\$12.68	\$3.94	\$1.18	\$15.38	\$15.74	\$8.06	\$0.75	\$15.33	\$15.56	9,697	5,651
336	DOL RAY MANOR	W	59	\$5.39	\$1.00	\$21.06	\$15.39	\$8.62	\$1.60	\$33.69	\$24.62	\$14.58	\$1.13	\$32.29	\$25.88	15,669	
334	DRUID HILLS	W	252	\$5.39	\$1.00	\$18.66	\$15.39	\$7.01	\$1.30	\$24.26	\$20.01	\$10.29	\$1.00	\$23.56	\$20.29	13,273	
557	EAST LAKE HARRIS ESTATES	W	170	\$5.88	\$1.48	\$9.67	\$20.68	\$7.85	\$1.98	\$12.92	\$27.65	\$7.73	\$2.35	\$13.75	\$31.23	2,563	
324	FERN PARK	W	184	\$5.39	\$1.00	\$12.17	\$15.39	\$7.39	\$1.37	\$16.67	\$21.09	\$8.88	\$1.27	\$17.48	\$21.58	6,775	
552	FERN TERRACE	W	123	\$5.88	\$1.48	\$17.03	\$20.68	\$4.75	\$1.20	\$13.79	\$16.75	\$8.95	\$1.07	\$17.01	\$19.65	7,534	
673	FISHERMAN'S HAVEN	W/S	135	\$5.84	\$1.08	\$12.03	\$16.64	\$6.39	\$1.18	\$13.15	\$18.19	\$6.99	\$1.26	\$14.21	\$19.59	5,733	5,206
772	FOUNTAINS	W	15	\$5.67	\$2.33	\$24.31	\$28.97	\$71.39	\$29.34	\$306.11	\$364.79	\$23.41	\$2.51	\$43.49	\$48.51	8,000	

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W A T E R

(1) SYSTEM NO	(2) SYSTEM	(3) TYPE	(4) AVG # OF CUST	PRESENT				REQUIRED				PROPOSED				AVERAGE USAGE	
				BFC		AVG		BFC		AVG		BFC		AVG		WATER	WASTE- WATER
				GAL	USE	10,000	USE	10,000	USE	10,000	GAL	USE	10,000	GAL	USE		
679	FOX RUN	W/S	92	\$6.32	\$0.00	\$18.97	\$20.90	\$22.84	\$0.00	\$68.61	\$75.58	\$25.45	\$2.31	\$45.80	\$48.55	8,810	9,012
556	FRIENDLY CENTER	W	20	\$5.88	\$1.48	\$14.55	\$20.68	\$12.04	\$3.03	\$29.79	\$42.34	\$16.02	\$2.42	\$30.20	\$40.22	5,858	
992	GOLDEN TERRACE	W	105	\$11.97	\$0.00	\$16.76	\$39.01	\$12.80	\$0.00	\$17.91	\$41.68	\$9.80	\$2.67	\$18.92	\$36.50	3,416	
986	GOSPEL ISLAND ESTATES	W	8	\$6.68	\$1.33	\$14.46	\$19.98	\$50.10	\$9.98	\$108.50	\$149.90	\$18.64	\$2.99	\$36.14	\$48.54	5,852	
575	GRAND TERRACE	W	66	\$8.62	\$1.18	\$15.32	\$20.42	\$15.55	\$2.13	\$27.64	\$36.85	\$14.44	\$2.37	\$27.89	\$38.14	5,676	
326	HARMONY HOMES	W	64	\$5.39	\$1.00	\$15.95	\$15.39	\$9.44	\$1.75	\$27.91	\$26.94	\$14.20	\$1.34	\$28.35	\$27.60	10,557	
438	HERMITS COVE	W	178	\$5.59	\$2.53	\$12.80	\$30.89	\$10.73	\$4.86	\$24.58	\$59.33	\$13.74	\$3.48	\$23.66	\$48.54	2,850	
558	HOBBY HILLS	W	102	\$5.88	\$1.48	\$12.53	\$20.68	\$8.29	\$2.09	\$17.68	\$29.19	\$9.73	\$1.86	\$18.08	\$28.33	4,491	
573	HOLIDAY HAVEN	W/S	110	\$12.66	\$1.52	\$15.55	\$34.74	\$13.55	\$1.85	\$18.92	\$42.25	\$7.49	\$4.11	\$19.42	\$48.59	2,902	2,985
121	HOLIDAY HEIGHTS	W	53	\$7.89	\$1.29	\$20.20	\$20.79	\$10.83	\$1.77	\$27.72	\$28.53	\$16.00	\$1.32	\$28.60	\$29.20	9,542	
570	IMPERIAL MOBILE TERRACE	W	245	\$2.98	\$0.55	\$5.95	\$8.48	\$6.90	\$1.27	\$13.75	\$19.60	\$8.18	\$1.23	\$14.82	\$20.48	5,397	
780	INTERCESSION CITY	W	256	\$5.67	\$2.33	\$15.71	\$28.97	\$10.51	\$4.32	\$29.12	\$53.71	\$15.53	\$3.01	\$28.50	\$45.63	4,309	
470	INTERLACHEN LAKE ESTATES	W	216	\$5.59	\$1.41	\$10.84	\$19.69	\$7.83	\$1.98	\$15.20	\$27.63	\$8.84	\$1.91	\$15.95	\$27.94	3,721	
1802	JUNGLE DEN	W/S	115	\$12.40	\$1.52 2/	\$14.14	\$34.28	\$13.72	\$1.92	\$17.84	\$43.27	\$4.54	\$4.75	\$14.73	\$52.04	2,146	2,217
1094	KEYSTONE HEIGHTS	W	981	\$5.50	\$1.26	\$16.23	\$18.10	\$7.04	\$1.61	\$20.75	\$23.14	\$10.26	\$1.16	\$20.14	\$21.86	8,514	
1701	KINGSWOOD	W	63	\$5.47	\$2.55	\$17.04	\$30.97	\$6.67	\$3.11	\$20.78	\$37.77	\$6.39	\$3.25	\$21.14	\$38.89	4,538	
773	LAKE AJAY ESTATES	W	35	\$5.37	\$2.20	\$27.18	\$27.37	\$16.33	\$6.70	\$82.74	\$83.33	\$25.44	\$2.31	\$48.34	\$48.54	9,912	
325	LAKE BRANTLEY	W	66	\$5.39	\$1.00	\$14.26	\$15.39	\$8.86	\$1.64	\$23.40	\$25.26	\$12.52	\$1.32	\$24.22	\$25.72	8,865	
104	LAKE CONWAY PARK	W	85	\$4.09	\$1.04	\$12.61	\$14.49	\$7.49	\$1.91	\$23.14	\$26.59	\$11.09	\$1.51	\$23.46	\$26.19	8,194	
323	LAKE HARRIET ESTATES	W	285	\$5.39	\$1.00	\$14.00	\$15.39	\$5.80	\$1.08	\$15.10	\$16.60	\$7.55	\$0.97	\$15.91	\$17.25	8,614	
1054	LAKEVIEW VILLAS	W	13	\$2.93	\$0.83	\$4.86	\$11.23	\$33.68	\$9.54	\$55.90	\$129.08	\$12.10	\$3.64	\$20.58	\$48.50	2,329	

1/ Reflects only 1st block rates
 2/ Reflects 1st block rates and purchased water surcharge

0182

Revised 6/17/92

Company: All FPSC Systems
 Docket No.: 920199-WS
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 Water [X] Wastewater []
 Interim [] Final [X]
 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
 Schedule E2A Summary

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 Preparer: Helena Loucks
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W A T E R

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
SYSTEM NO	SYSTEM	AVG # TYPE OF CUST	PRESENT				REQUIRED				PROPOSED				AVERAGE USAGE		
			BFC	GAL	AVG USE 10,000	10,000	BFC	GAL	AVG USE 10,000	10,000	BFC	GAL	AVG USE 10,000	10,000	WATER	WASTE- WATER	
675	LEILANI HEIGHTS	W/S 391	\$6.77	\$1.08	\$17.56	\$17.57	\$6.55	\$1.05	\$17.04	\$17.05	\$9.11	\$0.83	\$17.41	\$17.41	9,995	10,075	
2401	LEISURE LAKES(COVERED BRIDGE)	W/S 242	\$7.16	\$0.97	\$9.93	\$16.86	\$11.65	\$1.58	\$16.17	\$27.45	\$9.53	\$2.67	\$17.16	\$36.23	2,859	2,874	
11001	MARION OAKS UTILITIES	W/S 2132	\$7.66	\$2.43	\$18.46	\$31.96	\$10.62	\$3.37	\$25.60	\$44.32	\$15.71	\$2.37	\$26.24	\$39.41	4,445	3,621	
330	MEREDITH MANOR	W/S 662	\$5.39	\$1.00	\$13.99	\$15.39	\$6.05	\$1.12	\$15.68	\$17.25	\$8.29	\$0.91	\$16.11	\$17.39	8,597	12,760	
562	MORNINGVIEW	W/S 34	\$5.88	\$1.48	\$18.37	\$20.68	\$10.11	\$2.55	\$31.62	\$35.61	\$14.49	\$1.85	\$30.10	\$32.99	8,437	9,065	
993	OAK FOREST	W 138	\$6.37	\$1.13	\$15.12	\$17.67	\$8.19	\$1.45	\$19.41	\$22.69	\$10.20	\$1.27	\$20.03	\$22.90	7,741		
1702	OAKWOOD	W 195	\$5.47	\$2.55	\$15.90	\$30.97	\$6.24	\$2.91	\$18.14	\$35.34	\$5.86	\$3.15	\$18.75	\$37.36	4,091		
579	PALISADES COUNTRY CLUB	W 26	\$5.88	\$1.48	\$20.68	\$20.68	\$15.66	\$3.94	\$55.06	\$55.06	\$35.78	\$1.27	\$48.48	\$48.48	10,000		
440	PALM PORT	W/S 91	\$5.59	\$2.53	\$15.26	\$30.89	\$6.95	\$3.15	\$18.99	\$38.45	\$11.30	\$2.14	\$19.48	\$32.70	3,823	3,872	
14291	PALM TERRACE (C. L. SMITH)	W/S 280	\$4.74	\$0.00 1/	\$4.74	\$4.74	\$8.27	\$0.00	\$8.27	\$8.27	\$9.19	\$3.33	\$22.36	\$42.49	3,954	3,969	
1429	PALM TERRACE (ELL-WAR)	W/S 899	\$3.25	\$3.07	\$15.39	\$33.95	\$5.67	\$5.36	\$26.86	\$59.27	\$9.19	\$3.33	\$22.36	\$42.49	3,954	3,969	
559	PALMS MOBILE HOME PARK	W 61	\$5.88	\$1.48	\$10.15	\$20.68	\$9.39	\$2.36	\$16.20	\$32.99	\$9.46	\$2.60	\$16.96	\$35.46	2,886		
444	PARK MANOR	W/S 26	\$5.59	\$2.53	\$14.85	\$30.89	\$12.07	\$5.46	\$32.05	\$66.67	\$15.61	\$3.30	\$27.69	\$48.61	3,660	3,781	
564	PICCIOLA ISLAND	W 131	\$5.88	\$1.48	\$17.10	\$20.68	\$5.69	\$1.43	\$16.53	\$19.99	\$9.36	\$1.00	\$16.94	\$19.36	7,582		
782	PINE RIDGE ESTATES	W 172	\$5.67	\$2.33	\$20.47	\$28.97	\$5.55	\$2.28	\$20.03	\$28.35	\$11.23	\$1.49	\$20.69	\$26.13	6,351		
9002	PINE RIDGE UTILITIES	W 391	\$20.61	\$0.00	\$30.99	\$26.96	\$23.85	\$0.00	\$35.86	\$31.20	\$8.99	\$1.36	\$26.90	\$22.59	13,172		
553	PINEY WOODS	W 168	\$5.88	\$1.48	\$18.13	\$20.68	\$6.41	\$1.61	\$19.73	\$22.51	\$10.95	\$1.10	\$20.05	\$21.95	8,276		
987	POINT O' WOODS	W/S 299	\$4.58	\$1.27	\$10.09	\$17.28	\$8.97	\$2.49	\$19.77	\$33.87	\$11.21	\$2.05	\$20.10	\$31.71	4,336	3,332	
443	POMONA PARK	W 160	\$5.59	\$2.53	\$15.14	\$30.89	\$5.77	\$2.61	\$15.62	\$31.87	\$8.44	\$2.00	\$15.99	\$28.44	3,774		
1095	POSTMASTER VILLAGE	W 152	\$5.00	\$0.00	\$5.00	\$5.00	\$21.99	\$0.00	\$21.99	\$21.99	\$16.05	\$1.80	\$30.51	\$34.05	8,035		
578	QUAIL RIDGE	W 21	\$5.88	\$1.48	\$15.54	\$20.68	\$24.32	\$6.13	\$64.35	\$85.62	\$22.61	\$2.60	\$39.59	\$48.61	6,530		

0183

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1/ Reflects only 1st block rates
 2/ Reflects 1st block rates and purchased water surcharge

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 Water [X] Wastewater []
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
 Schedule E2A Summary

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 Preparer: Helena Loucks
 Supporting Schedules: E1A, E2A

W A T E R

(1) SYSTEM NO	(2) SYSTEM	(3) TYPE	(4) AVG # OF CUST	(5) PRESENT				(9) REQUIRED				(13) PROPOSED				(17) AVERAGE WATER	(18) USAGE WASTE- WATER
				(6) BFC GAL		(7) AVG USE 10,000		(10) BFC GAL		(11) AVG USE 10,000		(14) BFC GAL		(15) AVG USE 10,000			
				(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
442	RIVER GROVE	W	107	\$5.59	\$2.53	\$16.56	\$30.89	\$8.87	\$4.02	\$26.29	\$49.07	\$14.96	\$2.61	\$26.27	\$41.06	4,334	
439	RIVER PARK	W	345	\$5.59	\$2.53	\$11.51	\$30.89	\$7.31	\$3.31	\$15.05	\$40.41	\$8.94	\$2.90	\$15.72	\$37.94	2,338	
985	ROLLING GREEN	W	76	\$7.18	\$1.44	\$26.41	\$21.58	\$5.81	\$1.17	\$21.44	\$17.51	\$12.02	\$1.07	\$26.31	\$22.72	13,356	
988	ROSEMONT	W	31	\$7.09	\$1.41	\$20.39	\$21.19	\$45.00	\$8.95	\$129.40	\$134.50	\$26.83	\$2.18	\$47.39	\$48.63	9,430	
1115	SALT SPRINGS	W/S	99	\$7.13	\$1.03	\$9.03	\$17.43	\$38.97	\$5.63	\$49.37	\$95.27	\$14.34	\$3.42	\$20.66	\$48.54	1,848	1,828
448	SARATOGA HARBOUR	W	40	\$5.59	\$2.53	\$13.95	\$30.89	\$20.53	\$9.30	\$51.27	\$113.53	\$13.72	\$3.48	\$25.22	\$48.52	3,305	
574	SILVER LAKE ESTATES	W	935	\$3.22	\$0.57	\$15.68	\$8.92	\$2.43	\$0.43	\$11.83	\$6.73	\$5.98	\$0.40	\$14.72	\$9.98	21,852	
473	SILVER LAKE OAKS	W/S	26	\$5.18	\$2.35	\$13.99	\$28.68	\$19.41	\$8.81	\$52.44	\$107.51	\$14.58	\$3.40	\$27.33	\$48.58	3,749	3,912
551	SKYCREST	W	115	\$5.88	\$1.48	\$11.61	\$20.68	\$7.70	\$1.94	\$15.22	\$27.10	\$8.82	\$1.78	\$15.72	\$26.62	3,874	
27001	SPRING HILL UTILITIES	W/S	22087	\$2.75	\$0.74	\$10.23	\$10.15	\$3.44	\$0.92	\$12.74	\$12.64	\$6.61	\$0.61	\$12.78	\$12.71	10,113	4,894
471	ST. JOHN'S HIGHLANDS	W	79	\$5.59	\$1.41	\$10.26	\$19.69	\$10.42	\$2.63	\$19.14	\$36.72	\$11.00	\$2.62	\$19.69	\$37.20	3,315	
565	STONE MOUNTAIN	W	6	\$5.88	\$1.48	\$31.26	\$20.68	\$17.03	\$4.29	\$90.61	\$59.93	\$30.53	\$1.81	\$61.57	\$48.63	17,151	
1801	SUGAR MILL	W/S	584	\$6.89	\$4.10	\$20.21	\$47.89	\$7.88	\$4.69	\$23.11	\$54.78	\$13.05	\$3.36	\$23.96	\$46.65	3,248	3,270
989	SUGAR MILL WOODS	W/S	1769	\$2.67	\$0.77	\$14.41	\$10.37	\$4.43	\$1.28	\$23.95	\$17.23	\$7.64	\$0.75	\$19.08	\$15.14	15,252	15,442
28001	SUNNY HILLS UTILITIES	W/S	393	\$8.82	\$0.00	\$16.19	\$24.04	\$17.91	\$0.00	\$32.87	\$48.80	\$12.68	\$2.31	\$25.57	\$35.78	5,580	4,331
781	TROPICAL PARK	W	551	\$5.12	\$2.09	\$14.77	\$26.02	\$5.83	\$2.38	\$16.81	\$29.63	\$8.77	\$1.77	\$16.94	\$26.47	4,615	
106	UNIVERSITY SHORES	W/S	2752	\$5.52	\$1.30	\$15.75	\$18.52	\$6.52	\$1.53	\$18.56	\$21.82	\$9.67	\$1.17	\$18.88	\$21.37	7,868	8,058
567	VENETIAN VILLAGE	W/S	131	\$5.88	\$1.48	\$13.74	\$20.68	\$7.64	\$1.92	\$17.83	\$26.84	\$10.21	\$1.56	\$18.49	\$25.81	5,308	5,481
447	WELAKA	W	92	\$5.59	\$2.53	\$12.65	\$30.89	\$6.58	\$2.98	\$14.90	\$36.38	\$8.83	\$2.45	\$15.67	\$33.33	2,791	
566	WESTERN SHORES	W	278	\$5.88	\$1.48	\$12.92	\$20.68	\$7.43	\$1.87	\$16.32	\$26.13	\$9.30	\$1.57	\$16.77	\$25.00	4,755	
122	WESTMONT	W	122	\$9.15	\$1.82	\$23.28	\$27.35	\$7.49	\$1.49	\$19.06	\$22.39	\$6.92	\$2.11	\$23.30	\$28.02	7,765	

1/ Reflects only 1st block rates
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 Water [X] Wastewater []
 Interim [] Final [X]
 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
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 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

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 Schedule E2A Summary
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 Preparer: Helena Loucks
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W A T E R

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
SYSTEM NO	SYSTEM	AVG # TYPE	OF CUST	PRESENT				REQUIRED				PROPOSED				AVERAGE USAGE	
				BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE- WATER
783	WINDSONG	W	109	\$5.67	\$2.33	\$19.12	\$28.97	\$7.90	\$3.24	\$26.60	\$40.30	\$15.24	\$2.06	\$27.13	\$35.84	5,771	
888	WOODMERE	W/S	1043	\$5.03	\$0.65	\$11.79	\$11.53	\$6.20	\$0.80	\$14.52	\$14.20	\$8.13	\$0.66	\$14.99	\$14.73	10,399	11,399
446	WOOTENS	W	17	\$5.59	\$2.53	\$10.67	\$30.89	\$19.67	\$8.91	\$37.55	\$108.77	\$10.28	\$3.83	\$17.97	\$48.58	2,007	
1427	ZEPHYR SHORES	W/S	507	\$5.90	\$0.00	\$5.90	\$11.12	\$9.46	\$0.00	\$9.46	\$17.80	\$6.27	\$1.99	\$12.96	\$26.17	3,361	3,408

0185

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 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
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 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
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 Preparer: Helena Loucks
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W A S T E W A T E R

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	PRESENT				REQUIRED				PROPOSED				AVERAGE WATER	USAGE WASTE- WATER
				BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000		
				1518	AMELIA ISLAND	W/S	914	\$18.59	\$1.55	\$33.38	\$34.09	\$22.98	\$1.92	\$41.30	\$42.18		
990	APACHE SHORES	W/S	112	\$7.35	\$4.73	\$13.48	\$54.65	\$12.84	\$8.26	\$23.55	\$95.44	\$8.58	\$5.21	\$15.34	\$60.68	1,637	1,297
332	APPLE VALLEY	W/S	145	\$8.64	\$3.58	\$52.78	\$44.44	\$6.43	\$2.66	\$39.23	\$33.03	\$10.45	\$3.29	\$43.35	\$43.35	11,167	12,330
886	BEACON HILLS	W/S	2420	\$7.48	\$1.65	\$30.53	\$23.98	\$10.43	\$2.30	\$42.55	\$33.43	\$10.49	\$2.11	\$31.59	\$31.59	13,488	13,967
472	BEECHER'S POINT	W/S	15	\$6.55	\$2.22	\$14.48	\$28.75	\$21.18	\$7.18	\$46.83	\$92.98	\$0.24	\$6.04	\$21.82	\$60.64	5,505	3,573
2202	BURNT STORE	W/S	103	\$14.34	\$4.31	\$36.15	\$57.44	\$16.83	\$5.06	\$42.43	\$67.43	\$26.00	\$3.27	\$42.55	\$58.70	4,914	5,060
0187 335	CHULUOTA	W/S	132	\$8.64	\$3.58	\$29.09	\$44.44	\$53.96	\$22.37	\$181.76	\$277.66	\$22.51	\$3.82	\$44.33	\$60.71	6,339	5,713
117	CITRUS PARK	W/S	259	\$24.45	\$4.51	\$47.46	\$69.55	\$35.29	\$6.51	\$68.51	\$100.39	\$22.69	\$4.23	\$44.28	\$64.99	5,797	5,103
9001	CITRUS SPRINGS UTILITIES	W/S	669	\$12.00	\$1.77	\$19.55	\$29.70	\$12.06	\$1.78	\$19.65	\$29.86	\$11.10	\$2.27	\$20.78	\$33.80	6,031	4,264
18001	DELTONA UTILITIES	W/S	4273	\$13.30	\$0.00	\$13.30	\$13.30	\$34.40	\$0.00	\$34.40	\$34.40	\$19.64	\$3.11	\$37.21	\$50.74	9,697	5,651
673	FISHERMAN'S HAVEN	W/S	143	\$8.75	\$2.31	\$20.78	\$31.85	\$11.97	\$3.16	\$28.42	\$43.57	\$13.51	\$2.86	\$28.40	\$42.11	5,733	5,206
679	FOX RUN	W/S	90	\$15.70		\$15.70	\$15.70	\$43.26		\$43.26	\$43.26	\$21.78	\$3.04	\$49.18	\$52.18	8,810	9,012
573	HOLIDAY HAVEN	W/S	93	\$12.14		\$12.14	\$12.14	\$30.44		\$30.44	\$30.44	\$14.30	\$4.64	\$28.15	\$60.70	2,902	2,985
1802	JUNGLE DEN	W/S	115	\$11.38	\$0.00 2/	\$11.38	\$11.38	\$78.69	\$0.00	\$78.69	\$78.69	\$11.56	\$4.91	\$22.45	\$60.66	2,146	2,217
675	LEILANI HEIGHTS	W/S	386	\$13.25	\$3.32	\$46.45	\$46.45	\$12.77	\$3.20	\$44.77	\$44.77	\$19.10	\$2.30	\$42.10	\$42.10	9,995	10,075
2401	LEISURE LAKES(COVERED BRIDGE)	W/S	228	\$7.85	\$1.22	\$11.36	\$20.05	\$9.40	\$1.46	\$13.60	\$24.00	\$7.58	\$2.54	\$14.88	\$32.98	2,859	2,874
11001	MARION OAKS UTILITIES	W/S	1261	\$11.63	\$4.60	\$28.29	\$57.63	\$16.25	\$6.43	\$39.53	\$80.55	\$18.31	\$4.24	\$33.66	\$60.71	4,445	3,621
330	MEREDITH MANOR	W/S	27	\$8.64	\$3.58	\$54.32	\$44.44	\$7.20	\$2.98	\$45.22	\$37.00	\$11.38	\$3.82	\$49.58	\$49.58	8,597	12,760
562	MORNINGVIEW	W/S	35	\$13.10	\$3.88	\$48.27	\$51.90	\$23.48	\$6.96	\$86.57	\$93.08	\$21.24	\$3.95	\$57.05	\$60.74	8,437	9,065
440	PALM PORT	W/S	90	\$6.95	\$3.94	\$22.21	\$46.35	\$9.25	\$5.25	\$29.58	\$61.75	\$13.91	\$3.97	\$29.28	\$53.61	3,823	3,872
14291	PALM TERRACE (C. L. SMITH)	W/S	124	\$5.40	\$0.77 1/	\$8.46	\$13.10			\$24.24	\$37.57	\$12.47	\$3.18	\$25.09	\$44.27	3,954	3,969

1/ Reflects only 1st block rates
 2/ Reflects 1st block rates and purchased water surcharge

Revised 6/17/92

Company: All FPSC Systems
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Water [] Wastewater[X]
 Interim [] Final[X]
 Historic [X] Projected []

TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
 UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
 CAP \$52(W) \$65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

FPSC
 Schedule E2A Summary
 Page 2 of 2
 Preparer: Helena Loucks
 Supporting Schedules: E1A, E2A

W A S T E W A T E R

(1) SYSTEM NO	(2) SYSTEM	(3) TYPE	(4) AVG # OF CUST	PRESENT				REQUIRED				PROPOSED				AVERAGE USAGE	
				BFC		AVG USE		BFC		AVG USE		BFC		AVG USE		WATER	WASTE-
				GAL	10,000	GAL	10,000	GAL	10,000	GAL	10,000	GAL	10,000	GAL	10,000	WATER	WATER
1429	PALM TERRACE (ELL-NAR)	W/S	892	\$5.40	\$0.77	\$8.46	\$10.02			\$24.24	\$28.73	\$12.47	\$3.18	\$25.09	\$44.27	3,954	3,969
444	PARK MANOR	W/S	25	\$6.95	\$3.94	\$21.85	\$46.35	\$15.29	\$8.67	\$48.07	\$101.99	\$15.72	\$4.50	\$32.73	\$60.72	3,660	3,781
987	POINT O' WOODS	W/S	99	\$15.26		\$15.26	\$15.26	\$63.22		\$63.22	\$63.22	\$16.78	\$4.39	\$31.41	\$60.68	4,336	3,332
1115	SALT SPRINGS	W/S	97	\$24.45	\$4.51	\$32.69	\$69.55	\$18.49	\$3.41	\$24.72	\$52.59	\$17.29	\$4.77	\$26.01	\$64.99	1,848	1,828
473	SILVER LAKE OAKS	W/S	25	\$6.65	\$3.77	\$21.40	\$44.35	\$17.98	\$10.19	\$57.84	\$119.88	\$14.22	\$4.65	\$32.41	\$60.72	3,749	3,912
07001	SPRING HILL UTILITIES	W/S	4608	\$6.74	\$2.75	\$20.20	\$34.24	\$5.55	\$2.26	\$16.61	\$28.15	\$11.38	\$1.93	\$20.83	\$30.68	10,113	4,894
1801	SUGAR MILL	W/S	575	\$11.51	\$3.04	\$21.45	\$41.91	\$14.47	\$3.82	\$26.96	\$52.67	\$14.68	\$3.98	\$27.69	\$54.48	3,248	3,270
989	SUGAR MILL WOODS	W/S	1717	\$8.06	\$2.21	\$21.32	\$21.32	\$8.01	\$2.20	\$21.21	\$21.21	\$5.87	\$0.92	\$15.07	\$15.07	15,252	15,442
28001	SUNNY HILLS UTILITIES	W/S	171	\$34.47		\$34.47	\$34.47	\$48.44		\$48.44	\$48.44	\$20.56	\$4.02	\$37.97	\$60.76	5,580	4,331
106	UNIVERSITY SHORES	W/S	2524	\$7.26	\$2.36	\$26.28	\$30.86	\$10.28	\$3.34	\$37.19	\$43.68	\$19.70	\$2.15	\$37.02	\$41.20	7,868	8,058
567	VENETIAN VILLAGE	W/S	82	\$13.10	\$3.88	\$34.37	\$51.90	\$15.82	\$4.69	\$41.53	\$62.72	\$17.47	\$4.32	\$41.15	\$60.67	5,308	5,481
888	WOODMERE	W/S	1010	\$7.48	\$1.65	\$26.29	\$23.98	\$14.16	\$3.12	\$49.72	\$45.36	\$18.75	\$2.57	\$44.45	\$44.45	10,399	11,399
1427	ZEPHYR SHORES	W/S	495	\$5.69		\$5.69	\$5.69	\$14.30		\$14.30	\$14.30	\$7.91	\$2.41	\$16.12	\$32.01	3,361	3,408

1/ Reflects only 1st block rates
 2/ Reflects 1st block rates and purchased water surcharge

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Total Filed FPSC Sewer Present and Proposed
Net Operating Income**

- Proposed -

1991 (Interim / Final)

SUMMARY OF TOTAL FILED FPSC SEWER PRESENT AND PROPOSED NET OPERATING INCOME - 1991 (INTERIM / FINAL)

Company: All Filed FPSC Systems

FPSC

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

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

Schedule: B-2 (S) Summary (Revised)
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	Description	1991 PRESENT AND PROPOSED INCOME (INTERIM)						1991 PRESENT AND PROPOSED INCOME (FINAL)						Supporting Schedules
		PRESENT			PROPOSED			PRESENT			PROPOSED			
		Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Proposed Revenue Increase	Proposed Income	Proposed Revenue Increase %	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Proposed Revenue Increase	Proposed Income	Proposed Revenue Increase %	
1	OPERATING REVENUES:													
2	Sewer Sales	6,667,099	603,779	7,270,877	2,997,359	10,268,236	41.22%	6,667,099	603,779	7,270,877	3,601,165	10,872,042	49.53%	B-4, B-3 (S)
3	Other Revenues	2,370	0	2,370	0	2,370		2,370	(2,300)	70	0	70		B-4 (S)
4	TOTAL OPERATING REVENUES	6,669,468	603,779	7,273,247	2,997,359	10,270,606		6,669,468	601,479	7,270,947	3,601,165	10,872,112		B-4, B-3 (S)
5	OPERATING EXPENSES:													
6	Operation & Maintenance	4,894,445	(139,571)	4,754,874	0	4,754,874		4,894,445	447,056	5,341,501	0	5,341,501		B-6 (S)
7	Depreciation, net of CIAC Amort.	1,155,358	80,357	1,235,716	0	1,235,716		1,155,358	80,357	1,235,716	0	1,235,716		B-14 (S)
8	Amortization	(11,826)	0	(11,826)	0	(11,826)		(11,826)	0	(11,826)	0	(11,826)		B-18 (S)
9	Taxes Other Than Income	919,996	187,092	1,107,089	134,881	1,241,970		919,996	188,989	1,106,985	162,052	1,269,038		B-15, B-3 (S)
10	Provision For Income Taxes	(612,623)	35,452	(577,171)	1,077,150	499,980		(612,623)	(187,664)	(800,287)	1,294,139	493,851		B-17, B-3 (S)
11	TOTAL OPERATING EXPENSES	6,345,351	163,331	6,508,682	1,212,032	7,720,713		6,345,351	526,738	6,872,089	1,456,190	8,328,280		
12	TOTAL SEWER NET INCOME:	324,117	440,448	764,565	1,785,327	2,549,892		324,117	74,741	398,858	2,144,975	2,543,832		
13	TOTAL SEWER RATE BASE	16,247,907		22,830,522		22,830,522		16,247,907		22,899,377		22,899,377		A-2 (S)
14	TOTAL SEWER ROR	1.99%		3.35%		11.17%		1.99%		1.74%		11.11%		D-1 (S)
15	TOTAL WATER & SEWER NET INCOME:	1,940,282	722,369	2,662,652	4,156,659	6,819,310		1,940,282	(490,468)	1,449,815	5,161,473	6,611,287		
16	TOTAL WATER & SEWER RATE BASE	50,955,160		56,886,180		56,886,180		50,955,160		57,138,260		57,138,260		
17	TOTAL WATER & SEWER ROR	3.81%		4.68%		11.99%		3.81%		2.54%		11.57%		

0249

Revised 6/17/92

SUMMARY OF SEWER PRESENT AND PROPOSED NET OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Explanation: Provide a summary schedule that shows the present and proposed net operating income for all the systems filed in this docket for the test year.

FPSC

Schedule: B-2 (S) Summary (Revised)
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Line No.	System	County	RATE BASE	PRESENT INCOME						PROPOSED INCREASE				PROPOSED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Amelia Island	Nassau	1,994,038	597,655	0	597,655	467,410	130,245	6.53%	183,524	30.71%	74,211	109,313	781,179	0	781,179	541,621	239,558	12.01%
2	Apache Shores	Citrus	54,869	18,079	0	18,079	20,826	(2,747)	-5.01%	3,945	21.82%	1,595	2,350	22,024	0	22,024	22,421	(397)	-0.72%
3	Apple Valley	Seminole	67,640	70,177	0	70,177	53,592	16,585	24.52%	37	0.05%	15	22	70,214	0	70,214	53,607	16,607	24.55%
4	Beacon Hills	Duval	845,548	557,167	0	557,167	626,103	(68,936)	-8.15%	294,615	52.88%	119,132	175,483	851,782	0	851,782	745,236	106,546	12.60%
5	Beecher's Point	Putnam	17,916	6,150	0	6,150	12,818	(6,668)	-37.22%	3,858	62.73%	1,560	2,298	10,008	0	10,008	14,378	(4,370)	-24.39%
6	Burnt Store	Charl / Lee	424,998	166,026	0	166,026	139,584	26,442	6.22%	42,272	25.46%	17,093	25,179	208,298	0	208,298	156,677	51,621	12.15%
7	Chuluota	Seminole	1,065,579	40,698	0	40,698	46,403	(5,715)	-0.54%	28,249	69.43%	11,423	16,826	68,937	0	68,937	57,826	11,111	1.04%
8	Citrus Park	Marion	643,811	136,105	0	136,105	97,325	38,780	6.02%	(6,085)	-4.47%	(2,461)	(3,624)	130,020	0	130,020	94,864	35,156	5.48%
9	Citrus Springs Util	Citrus	181,818	153,318	0	153,318	142,981	10,337	5.69%	21,190	13.82%	8,569	12,621	174,508	0	174,508	151,549	22,959	12.63%
10	Deltona Utilities	Volkusia	6,106,939	828,729	0	828,729	914,722	(85,993)	-1.41%	1,371,538	165.50%	554,604	818,934	2,200,267	0	2,200,267	1,469,328	730,941	11.97%
11	Fisherman's Haven	Marlin	52,249	33,028	0	33,028	36,160	(3,132)	-5.99%	16,332	49.45%	6,604	9,728	49,360	0	49,360	42,764	6,596	12.62%
12	Fla. Cent. Comm. Pk	Seminole	2,056	69,480	40	69,520	92,310	(22,790)	-108.43%	40,637	58.49%	16,432	24,205	110,117	40	110,157	108,742	1,415	68.81%
13	Fox Run	Marlin	57,683	16,940	0	16,940	29,262	(12,322)	-21.36%	32,850	193.92%	13,283	19,567	49,790	0	49,790	42,546	7,244	12.56%
14	Holiday Haven	Lake	26,198	14,672	0	14,672	26,546	(11,874)	-45.32%	20,999	143.12%	8,491	12,508	35,671	0	35,671	35,037	634	2.42%
15	Jungle Den	Volkusia	283,008	15,659	0	15,659	41,414	(25,755)	-9.10%	16,641	106.27%	6,729	9,912	32,300	0	32,300	48,143	(15,843)	-5.80%
16	Lelani Heights	Marlin	313,304	174,370	0	174,370	138,674	35,696	11.39%	4,384	2.51%	1,773	2,611	178,754	0	178,754	140,447	38,307	12.23%
17	Leisure Lakes	Highlands	41,491	30,638	0	30,638	32,438	(1,800)	-4.34%	11,852	38.68%	4,793	7,059	42,490	0	42,490	37,231	5,259	12.68%
18	Marco Shores Util	Collier	339,744	118,798	0	118,798	85,550	33,248	9.79%	12,574	10.58%	5,085	7,489	131,372	0	131,372	90,634	40,738	11.99%
19	Marion Oaks' Util	Marion	1,860,136	442,802	0	442,802	352,982	89,820	4.83%	125,127	28.26%	50,597	74,530	567,929	0	567,929	403,580	164,349	8.84%
20	Meredith Manor	Seminole	6,821	14,161	0	14,161	12,319	1,842	27.01%	(14)	-0.10%	(6)	(6)	14,147	0	14,147	12,313	1,834	28.89%
21	Morningview	Lake	47,268	16,072	0	16,072	18,637	(2,565)	-5.43%	8,054	50.11%	3,257	4,797	24,126	0	24,126	21,894	2,232	4.72%
22	Palm Port	Putnam	31,683	23,015	0	23,015	25,083	(2,068)	-6.53%	10,240	44.49%	4,141	6,099	33,255	0	33,255	29,224	4,031	12.72%
23	Palm Terrace	Pasco	286,760	98,424	0	98,424	199,687	(101,263)	-35.31%	231,637	235.35%	93,666	137,971	330,061	0	330,061	293,353	36,708	12.80%
24	Park Manor	Putnam	12,206	7,990	0	7,990	12,812	(4,822)	-39.50%	5,076	63.53%	2,053	3,023	13,066	0	13,066	14,864	(1,798)	-14.73%
25	Point O' Woods	Citrus	306,043	20,799	0	20,799	24,537	(3,738)	-1.22%	26,228	126.10%	10,606	15,622	47,027	0	47,027	35,142	11,885	3.89%
26	Sail Springs	Marion	58,755	93,658	0	93,658	75,143	18,515	31.51%	(18,252)	-19.49%	(7,380)	(10,872)	75,406	0	75,406	67,762	7,644	13.01%
27	Silver Lake Oaks	Putnam	15,380	5,863	0	5,863	10,594	(4,731)	-30.76%	4,011	68.41%	1,622	2,389	9,874	0	9,874	12,216	(2,342)	-15.22%
28	South Forty	Marion	489,395	51,992	30	52,022	54,213	(2,191)	-0.45%	105,632	203.17%	42,714	62,918	157,624	30	157,654	96,927	60,727	12.41%
29	Spring Hill Util	Hernando	1,983,268	1,449,936	0	1,449,936	1,112,745	337,191	17.00%	(333)	-0.02%	(135)	(198)	1,449,603	0	1,449,603	1,112,610	336,993	16.99%
30	Sugar Mill	Volkusia	430,315	156,749	0	156,749	140,194	16,555	3.85%	59,952	38.25%	24,243	35,709	216,701	0	216,701	164,436	52,265	12.15%

(Continued...)

0250

Revised 6/17/92

SUMMARY OF SEWER PRESENT AND PROPOSED NET OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary (Revised)
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present and proposed net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						PROPOSED INCREASE				PROPOSED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Sugar Mill Woods	Citrus	0	428,005	0	428,005	448,650	(20,645)	0.00%	43,248	10.10%	17,488	25,760	471,253	0	471,253	466,138	5,115	0.00%
2	Sunny Hills Util	Washington	197,873	72,529	0	72,529	70,765	1,764	0.89%	10,839	14.94%	4,383	6,456	83,368	0	83,368	75,148	8,220	4.15%
3	Sunshine Parkway	Lake	146,915	27,144	0	27,144	20,872	6,472	4.41%	18,494	68.13%	7,478	11,016	45,638	0	45,638	28,150	17,488	11.90%
4	University Shores	Orange	3,155,600	876,279	0	876,279	750,421	125,858	3.99%	423,714	48.35%	171,336	252,378	1,299,993	0	1,299,993	921,757	378,236	11.99%
5	Venetian Village	Lake	53,175	33,643	0	33,643	32,686	957	1.80%	9,199	27.34%	3,720	5,479	42,842	0	42,842	36,406	6,436	12.10%
6	Woodmere	Duval	1,231,923	368,677	0	368,677	439,315	(70,638)	-5.73%	371,851	100.86%	150,384	221,487	740,528	0	740,528	589,679	150,849	12.24%
7	Zephyr Shores	Pasco	66,972	35,460	0	35,460	66,518	(31,058)	-46.37%	67,050	189.09%	27,113	39,937	102,510	0	102,510	93,631	8,879	13.26%
8																			
9	TOTAL - SEWER		22,899,377	7,270,877	70	7,270,947	6,872,089	398,858	1.74%	3,601,165	49.53%	1,456,190	2,144,975	10,872,042	70	10,872,112	8,328,280	2,543,832	11.11%
10																			
11	TOTAL - WATER & SEWER		57,138,260	19,882,350	323,020	20,205,370	18,755,555	1,449,815	2.54%	8,665,518	43.58%	3,504,045	5,161,473	28,547,868	323,020	28,870,888	22,259,601	6,611,287	11.57%

0251

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Detailed Summary of
Sewer Proposed Operating Income
by System**

- Proposed -

1991 (Final)

Revised 6/17/92

DETAILED SUMMARY OF SEWER PROPOSED OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary (Revised)
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the proposed operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 PROPOSED OPERATING INCOME											Rate Base	Rate of Return
			OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME				
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income			
1	Amelia Island	Nassau	781,179	0	781,179	248,826	140,009	(9,307)	112,058	50,034	541,621	239,558	1,994,038	12.01%	
2	Apache Shores	Citrus	22,024	0	22,024	18,834	3,123	0	3,007	(2,542)	22,421	(397)	54,869	-0.72%	
3	Apple Valley	Seminole	70,214	0	70,214	38,807	3,924	0	3,973	6,903	53,607	16,607	67,640	24.55%	
4	Beacon Hills	Duval	851,782	0	851,782	592,105	36,845	0	101,813	14,473	745,236	106,546	845,548	12.60%	
5	Beecher's Point	Putnam	10,008	0	10,008	15,612	778	0	1,485	(3,496)	14,378	(4,370)	17,916	-24.39%	
6	Burnt Store	Charl / Lee	208,298	0	208,298	74,395	20,510	0	50,303	11,469	158,677	51,621	424,998	12.15%	
7	Chuluota	Seminole	68,937	0	68,937	52,338	37,951	0	5,892	(38,156)	57,826	11,111	1,065,579	1.04%	
8	Citrus Park	Marion	130,020	0	130,020	62,873	20,804	0	16,575	(5,388)	94,864	35,158	643,811	5.46%	
9	Citrus Springs Util	Citrus	174,508	0	174,508	99,303	22,736	0	26,571	2,939	151,549	22,959	181,818	12.63%	
10	Deftona Utilities	Volusia	2,200,267	0	2,200,267	800,704	331,654	0	148,387	188,581	1,469,326	730,941	6,106,939	11.97%	
11	Fisherman's Haven	Martin	49,360	0	49,360	32,667	4,122	0	4,458	1,517	42,764	6,596	52,249	12.62%	
12	Fla. Cent. Comm. Pk	Seminole	110,117	40	110,157	89,932	8,978	0	15,472	(5,640)	108,742	1,415	2,056	68.81%	
13	Fox Run	Martin	49,790	0	49,790	31,084	3,947	0	6,555	960	42,546	7,244	57,683	12.56%	
14	Holiday Haven	Lake	35,871	0	35,871	29,360	1,857	0	4,902	(1,082)	35,037	634	26,198	2.42%	
15	Jungle Den	Volusia	32,300	0	32,300	56,963	7,649	0	5,176	(21,644)	48,143	(15,843)	283,008	-5.60%	
16	Lalani Heights	Martin	178,754	0	178,754	90,926	22,089	0	17,043	10,389	140,447	38,307	313,304	12.23%	
17	Leisure Lakes	Highlands	42,490	0	42,490	28,939	4,268	0	3,521	503	37,231	5,259	41,491	12.68%	
18	Marco Shores Util	Collier	131,372	0	131,372	49,772	12,913	0	15,656	12,293	90,634	40,738	339,744	11.99%	
19	Marion Oaks Util	Marion	567,929	0	567,929	231,247	80,701	0	67,644	23,987	403,580	164,349	1,860,136	8.84%	
20	Meredith Manor	Seminole	14,147	0	14,147	9,325	446	0	1,827	715	12,313	1,834	6,821	26.89%	
21	Morningview	Lake	24,126	0	24,126	15,111	5,378	0	2,084	(680)	21,894	2,232	47,268	4.72%	
22	Palm Port	Putnam	33,255	0	33,255	21,763	3,753	(1,206)	3,797	1,116	29,224	4,031	31,683	12.72%	
23	Palm Terrace	Pasco	330,061	0	330,061	232,529	20,621	0	30,509	9,693	293,353	36,708	286,780	12.80%	
24	Park Manor	Putnam	13,066	0	13,066	13,675	1,331	(215)	1,756	(1,883)	14,864	(1,798)	12,206	-14.73%	
25	Point O' Woods	Citrus	47,027	0	47,027	24,993	7,006	0	8,199	(5,055)	35,142	11,885	306,043	3.88%	
26	Salt Springs	Marion	75,406	0	75,406	52,307	5,321	0	8,813	1,321	67,782	7,644	58,755	13.01%	
27	Silver Lake Oaks	Putnam	9,874	0	9,874	12,396	593	0	1,478	(2,251)	12,216	(2,342)	15,380	-15.22%	
28	South Forty	Marion	157,624	30	157,654	35,224	30,470	0	14,036	17,197	96,927	60,727	489,395	12.41%	
29	Spring Hill Util	Hernando	1,449,603	0	1,449,603	746,303	113,943	0	150,121	102,243	1,112,610	336,993	1,983,268	16.99%	
30	Sugar Mill	Volusia	216,701	0	216,701	103,109	13,537	0	37,488	10,302	164,436	52,265	430,315	12.15%	

(Continued...)

0253

Revised 6/17/92

DETAILED SUMMARY OF SEWER PROPOSED OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary (Revised)
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the proposed operating income for all the systems filed in this docket for the test year.

SEWER SYSTEMS (FPSC)			1991 PROPOSED OPERATING INCOME											
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME			
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	471,253	0	471,253	256,941	64,416	0	156,152	(11,371)	466,138	5,115	0	0.00%
2	Sunny Hills Util	Washington	83,368	0	83,368	57,781	13,021	0	9,279	(4,933)	75,148	8,220	197,873	4.15%
3	Sunshine Parkway	Lake	45,638	0	45,638	15,470	4,373	0	4,371	3,938	28,150	17,488	146,915	11.90%
4	University Shores	Orange	1,299,993	0	1,299,993	587,298	106,187	(1,431)	143,576	86,126	921,757	378,236	3,155,600	11.99%
5	Venetian Village	Lake	42,842	0	42,842	27,429	2,934	334	3,687	2,022	36,406	6,436	53,175	12.10%
6	Woodmere	Duval	740,528	0	740,528	411,489	70,295	0	71,048	36,847	589,679	150,849	1,231,923	12.24%
7	Zephyr Shores	Pasco	102,510	0	102,510	73,670	7,232	0	10,525	2,204	93,631	8,879	66,972	13.28%
8														
9	TOTAL - SEWER		10,872,042	70	10,872,112	5,341,501	1,235,716	(11,826)	1,269,038	493,851	8,328,280	2,543,832	22,899,377	11.11%
10														
11	TOTAL - WATER & SEWER		28,547,868	323,020	28,870,888	14,605,476	2,963,262	(12,447)	3,223,010	1,480,300	22,259,601	6,611,287	57,138,260	11.57%

0254

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Sewer Present and Proposed
Net Operating Income**

by System

- Proposed -

1991 (Interim)

SUMMARY OF SEWER PRESENT AND PROPOSED NET OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

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

FPSC

Schedule: B-2 (S) Summary (Revised)
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present and proposed net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						PROPOSED INCREASE				PROPOSED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Amelia Island	Nassau	1,991,199	597,655	0	597,655	453,306	144,349	7.25%	131,590	22.02%	53,211	78,379	729,245	0	729,245	506,516	222,729	11.19%
2	Apache Shores	Citrus	54,562	18,079	0	18,079	19,296	(1,217)	-2.23%	2,483	13.73%	1,004	1,479	20,562	0	20,562	20,300	262	0.48%
3	Apple Valley	Seminole	67,250	70,177	0	70,177	51,655	18,522	27.54%	37	0.05%	15	22	70,214	0	70,214	51,670	18,544	27.58%
4	Beacon Hills	Duval	838,349	557,167	0	557,167	590,341	(33,174)	-3.96%	238,242	42.76%	96,337	141,905	795,409	0	795,409	686,678	108,731	12.97%
5	Beecher's Point	Putnam	17,818	6,150	0	6,150	12,328	(6,178)	-34.67%	3,143	51.11%	1,271	1,872	9,293	0	9,293	13,599	(4,306)	-24.16
6	Burnt Store	Charl / Lee	424,432	166,026	0	166,026	136,771	29,255	6.89%	28,536	17.19%	11,539	16,997	194,562	0	194,562	148,310	46,252	10.90%
7	Chuluota	Seminole	1,065,118	40,688	0	40,688	44,112	(3,424)	-0.32%	23,700	58.25%	9,583	14,117	64,388	0	64,388	53,696	10,692	1.00%
8	Citrus Park	Marion	643,032	136,105	0	136,105	93,456	42,649	6.63%	(6,085)	-4.47%	(2,461)	(3,624)	130,020	0	130,020	90,995	39,025	6.07%
9	Citrus Springs Util	Citrus	180,078	153,318	0	153,318	134,337	18,981	10.54%	9,718	6.34%	3,930	5,788	163,036	0	163,036	138,266	24,770	13.76%
10	Deltona Utilities	Volusia	6,093,967	828,729	0	828,729	850,278	(21,549)	-0.35%	1,226,134	147.95%	495,808	730,326	2,054,863	0	2,054,863	1,346,085	708,778	11.63%
11	Fisherman's Haven	Martin	51,820	33,028	0	33,028	34,029	(1,001)	-1.93%	13,082	39.61%	5,290	7,792	46,110	0	46,110	39,319	6,791	13.10%
12	Fla. Cent. Comm. Pk	Seminole	1,570	69,480	40	69,520	69,896	(20,376)	-1297.80%	33,542	48.28%	13,563	19,979	103,022	40	103,062	103,459	(397)	-25.28
13	Fox Run	Martin	57,376	16,940	0	16,940	27,736	(10,796)	-18.82%	29,527	174.30%	11,940	17,587	46,467	0	46,467	39,676	6,791	11.84%
14	Holiday Haven	Lake	25,872	14,672	0	14,672	24,929	(10,257)	-39.65%	18,638	127.03%	7,537	11,101	33,310	0	33,310	32,466	844	3.26%
15	Jungle Den	Volusia	282,524	15,659	0	15,659	39,014	(23,355)	-8.27%	14,497	92.58%	5,862	8,635	30,156	0	30,156	44,876	(14,720)	-5.21%
16	Lellani Heights	Martin	312,163	174,370	0	174,370	133,003	41,367	13.25%	(7,336)	-4.21%	(2,966)	(4,370)	167,034	0	167,034	130,037	36,997	11.65%
17	Leisure Lakes	Highlands	40,925	30,638	0	30,638	29,626	1,012	2.47%	9,033	29.48%	3,653	5,380	39,671	0	39,671	33,278	6,393	15.62%
18	Marco Shores Util	Collier	339,074	118,798	2,300	121,098	83,194	37,904	11.18%	3,900	3.28%	1,577	2,323	122,698	2,300	124,998	84,771	40,227	11.86%
19	Marion Oaks Util	Marion	1,856,680	442,802	0	442,802	335,813	106,989	5.76%	87,683	19.80%	35,456	52,227	530,485	0	530,485	371,269	159,216	8.58%
20	Meredith Manor	Seminole	6,750	14,161	0	14,161	11,968	2,193	32.49%	(14)	-0.10%	(6)	(8)	14,147	0	14,147	11,962	2,185	32.36%
21	Morningview	Lake	47,136	16,072	0	16,072	17,983	(1,911)	-4.05%	6,460	40.19%	2,612	3,848	22,532	0	22,532	20,595	1,937	4.11%
22	Palm Port	Putnam	31,420	23,015	0	23,015	23,775	(760)	-2.42%	8,049	34.97%	3,255	4,794	31,064	0	31,064	27,030	4,034	12.84%
23	Palm Terrace	Pasco	281,991	98,424	0	98,424	175,999	(77,575)	-27.51%	209,624	212.98%	84,765	124,859	308,048	0	308,048	260,764	47,284	16.77%
24	Park Manor	Putnam	12,093	7,990	0	7,990	12,252	(4,262)	-35.24%	4,210	52.69%	1,702	2,508	12,200	0	12,200	13,954	(1,754)	-14.51
25	Point O' Woods	Citrus	305,713	20,799	0	20,799	22,898	(2,099)	-0.69%	23,119	111.15%	9,349	13,770	43,918	0	43,918	32,246	11,672	3.82%
26	Salt Springs	Marion	58,309	93,658	0	93,658	72,929	20,729	35.55%	(18,252)	-19.49%	(7,380)	(10,872)	75,406	0	75,406	65,548	9,858	16.91%
27	Silver Lake Oaks	Putnam	15,279	5,863	0	5,863	10,091	(4,228)	-27.67%	3,359	57.29%	1,358	2,001	9,222	0	9,222	11,449	(2,227)	-14.58
28	South Forty	Marion	489,220	51,992	30	52,022	53,344	(1,322)	-0.27%	95,218	183.14%	38,503	56,715	147,210	30	147,240	91,847	55,393	11.32%
29	Spring Hill Util	Hamando	1,970,755	1,449,936	0	1,449,936	1,050,581	399,355	20.26%	(333)	-0.02%	(135)	(198)	1,449,603	0	1,449,603	1,050,446	399,157	20.25%
30	Sugar Mill	Volusia	428,766	156,749	0	156,749	132,499	24,250	5.66%	45,659	29.13%	18,463	27,196	202,408	0	202,408	150,962	51,446	12.00%

(Continued...)

0256

Revised 6/17/92

SUMMARY OF SEWER PRESENT AND PROPOSED NET OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-2 (S) Summary (Revised)
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present and proposed net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						PROPOSED INCREASE				PROPOSED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Sugar Mill Woods	Citrus	0	428,005	0	428,005	426,330	1,675	0.00%	11,167	2.61%	4,516	6,651	439,172	0	439,172	430,845	8,327	0.00%
2	Sunny Hills Oil	Washington	197,251	72,529	0	72,529	67,673	4,856	2.46%	5,376	7.41%	2,174	3,202	77,905	0	77,905	69,847	8,058	4.09%
3	Sunshine Parkway	Lake	146,843	27,144	0	27,144	20,314	6,830	4.65%	15,528	57.21%	6,279	9,249	42,672	0	42,672	26,593	16,079	10.95%
4	University Shores	Orange	3,148,182	876,279	0	876,279	713,570	162,709	5.17%	338,212	38.60%	136,762	201,450	1,214,491	0	1,214,491	850,332	364,159	11.57%
5	Venetian Village	Lake	52,921	33,643	0	33,643	31,428	2,215	4.19%	6,352	18.88%	2,569	3,783	39,995	0	39,995	33,997	5,998	11.33%
6	Woodmere	Duval	1,228,420	368,677	0	368,677	421,912	(53,235)	-4.33%	323,276	87.69%	130,722	192,554	691,953	0	691,953	552,634	139,319	11.34%
7	Zephyr Shores	Pasco	65,684	35,460	0	35,460	60,018	(24,558)	-37.40%	60,285	170.01%	24,377	35,908	95,745	0	95,745	84,395	11,350	17.29%
8																			
9	TOTAL - SEWER		22,830,522	7,270,877	2,370	7,273,247	6,508,682	764,565	3.35%	2,997,359	41.22%	1,212,032	1,785,327	10,268,236	2,370	10,270,606	7,720,713	2,549,892	11.17%
10																			
11	TOTAL - WATER & SEWER		56,886,180	19,882,350	216,299	20,098,649	17,435,997	2,662,652	4.68%	6,978,551	35.10%	2,821,892	4,156,659	26,860,901	216,299	27,077,200	20,257,889	6,819,310	11.99%

0257

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Detailed Summary of Sewer Proposed Operating Income by System

- Proposed -

1991 (Interim)

DETAILED SUMMARY OF SEWER PROPOSED OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

FPSC

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

Schedule: B-2 (S) Summary (Revised)
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the proposed operating income for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	SEWER SYSTEMS (FPSC)					1991 PROPOSED OPERATING INCOME								
						OPERATING REVENUES			TOTAL OPERATING EXPENSES				NET OPERATING INCOME	
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	729,245	0	729,245	226,114	140,009	(9,307)	109,721	39,980	506,516	222,729	1,991,199	11.19%
2	Apache Shores	Citrus	20,562	0	20,562	16,370	3,123	0	2,941	(2,134)	20,300	262	54,562	0.48%
3	Apple Valley	Seminole	70,214	0	70,214	35,687	3,924	0	3,973	8,086	51,670	18,544	67,250	27.58%
4	Beacon Hills	Duval	795,409	0	795,409	534,513	36,845	0	99,276	16,043	686,678	108,731	839,349	12.97%
5	Beecher's Point	Putnam	9,293	0	9,293	14,822	778	0	1,453	(3,454)	13,599	(4,306)	17,818	-24.16%
6	Burnt Store	Charl / Lee	194,562	0	194,562	69,865	20,510	0	49,685	8,250	148,310	46,252	424,432	10.90%
7	Chuluola	Seminole	64,388	0	64,388	48,649	37,951	0	5,488	(38,393)	53,696	10,692	1,065,118	1.00%
8	Citrus Park	Marion	130,020	0	130,020	56,643	20,804	0	16,575	(3,026)	90,995	39,025	643,032	6.07%
9	Citrus Springs Util	Citrus	163,036	0	163,036	85,383	22,736	0	28,055	4,093	138,266	24,770	180,078	13.76%
10	Dekona Utilities	Volusia	2,054,863	0	2,054,863	696,925	331,654	0	141,844	175,663	1,348,085	708,778	6,093,967	11.63%
11	Fisherman's Haven	Martin	46,110	0	46,110	29,236	4,122	0	4,312	1,649	39,319	6,791	51,820	13.10%
12	Fla. Cent. Comm. Pk	Seminole	103,022	40	103,062	86,044	8,978	0	15,152	(6,716)	103,459	(397)	1,570	-25.26%
13	Fox Run	Martin	46,467	0	46,467	28,627	3,947	0	6,405	697	39,676	6,791	57,376	11.84%
14	Holiday Haven	Lake	33,310	0	33,310	26,757	1,857	0	4,796	(944)	32,466	844	25,672	3.26%
15	Jungle Den	Volusia	30,156	0	30,156	53,098	7,649	0	5,079	(20,950)	44,876	(14,720)	282,524	-5.21%
16	Leikani Heights	Martin	167,034	0	167,034	81,794	22,089	0	16,515	9,638	130,037	36,997	312,163	11.85%
17	Leisure Lakes	Highlands	39,671	0	39,671	24,410	4,268	0	3,394	1,207	33,278	6,393	40,925	15.62%
18	Marco Shores Util	Collier	122,698	2,300	124,998	44,418	12,913	0	15,370	12,071	84,771	40,227	339,074	11.86%
19	Marion Oaks Util	Marion	530,485	0	530,485	203,599	80,701	0	65,960	21,010	371,269	159,216	1,856,680	8.58%
20	Meredith Manor	Seminole	14,147	0	14,147	8,761	446	0	1,827	929	11,962	2,185	6,750	32.36%
21	Morningview	Lake	22,532	0	22,532	14,058	5,378	0	2,012	(853)	20,595	1,937	47,136	4.11%
22	Palm Port	Putnam	31,064	0	31,064	19,656	3,753	(1,206)	3,699	1,127	27,030	4,034	31,420	12.84%
23	Palm Terrace	Pasco	308,048	0	308,048	194,383	20,621	0	29,518	16,241	260,764	47,284	281,991	16.77%
24	Park Manor	Putnam	12,200	0	12,200	12,774	1,331	(215)	1,717	(1,852)	13,954	(1,754)	12,093	-14.51%
25	Point O' Woods	Citrus	43,918	0	43,918	22,354	7,006	0	8,059	(5,172)	32,246	11,672	305,713	3.82%
26	Salt Springs	Marion	75,406	0	75,406	48,742	5,321	0	8,813	2,672	65,548	9,858	58,309	16.91%
27	Silver Lake Oaks	Putnam	9,222	0	9,222	11,586	593	0	1,448	(2,179)	11,449	(2,227)	15,279	-14.58%
28	South Forty	Marion	147,240	30	147,240	33,824	30,470	0	13,568	13,985	91,847	55,393	489,220	11.32%
29	Spring Hill Util	Hernando	1,449,603	0	1,449,603	646,195	113,943	0	150,121	140,187	1,050,446	399,157	1,970,755	20.25%
30	Sugar Mill	Volusia	202,408	0	202,408	90,718	13,537	0	36,845	9,862	150,962	51,446	428,766	12.00%

(Continued...)

0259

Revised 6/17/92

DETAILED SUMMARY OF SEWER PROPOSED OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary (Revised)
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the proposed operating income for all the systems filed in this docket for the test year.

(1) SEWER SYSTEMS (FPSC)			(2) 1991 PROPOSED OPERATING INCOME											
Line No.	System	County	(3) OPERATING REVENUES			(4) TOTAL OPERATING EXPENSES						(5) NET OPERATING INCOME		
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	439,172	0	439,172	221,154	64,416	0	154,708	(9,432)	430,845	8,327	0	0.00%
2	Sunny Hills Util	Washington	77,905	0	77,905	52,801	13,021	0	9,033	(5,008)	69,847	8,058	197,251	4.09%
3	Sunshine Parkway	Lake	42,672	0	42,672	14,892	4,373	0	4,238	3,089	26,593	16,079	146,843	10.95%
4	University Shores	Orange	1,214,491	0	1,214,491	527,955	106,187	(1,431)	139,729	77,692	850,332	364,159	3,148,182	11.57%
5	Venetian Village	Lake	39,995	0	39,995	25,403	2,934	334	3,559	1,767	33,997	5,998	52,921	11.33%
6	Woodmere	Duval	691,953	0	691,953	383,464	70,295	0	68,862	30,013	552,634	139,319	1,228,420	11.34%
7	Zephyr Shores	Pasco	95,745	0	95,745	63,201	7,232	0	10,221	3,741	84,395	11,350	65,664	17.29%
8														
9	TOTAL - SEWER		10,268,236	2,370	10,270,606	4,754,874	1,235,716	(11,826)	1,241,970	499,980	7,720,713	2,549,892	22,830,522	11.17%
10														
11	TOTAL - WATER & SEWER		26,860,901	216,299	27,077,200	12,553,050	2,963,262	(12,447)	3,142,294	1,611,731	20,257,889	6,819,310	56,886,180	11.99%

0260

Revised 6/17/92

SUMMARY OF TOTAL FILED FPSC SEWER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM / FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

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

Schedule: B-2 (S) Summary
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	Description	1991 PRESENT AND REQUIRED INCOME (INTERIM)						1991 PRESENT AND REQUIRED INCOME (FINAL)						Supporting Schedules
		PRESENT			REQUIRED			PRESENT			REQUIRED			
		Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1	OPERATING REVENUES:													
2	Sewer Sales	6,667,099	603,779	7,270,877	3,304,266	10,575,143	45.45%	6,667,099	603,779	7,270,877	3,778,498	11,049,375	51.97%	B-4, B-3 (S)
3	Other Revenues	2,370	0	2,370	0	2,370		2,370	(2,300)	70	0	70		B-4 (S)
4	TOTAL OPERATING REVENUES	6,669,468	603,779	7,273,247	3,304,266	10,577,513		6,669,468	601,479	7,270,947	3,778,498	11,049,445		B-4, B-3 (S)
5	OPERATING EXPENSES:													
6	Operation & Maintenance	4,894,445	(139,571)	4,754,874	0	4,754,874		4,894,445	447,056	5,341,501	0	5,341,501		B-6 (S)
7	Depreciation, net of CIAC Amort.	1,155,358	80,357	1,235,716	0	1,235,716		1,155,358	80,357	1,235,716	0	1,235,716		B-14 (S)
8	Amortization	(11,826)	0	(11,826)	0	(11,826)		(11,826)	0	(11,826)	0	(11,826)		B-18 (S)
9	Taxes Other Than Income	919,996	187,092	1,107,089	148,692	1,255,781		919,996	186,989	1,106,985	170,032	1,277,018		B-15, B-3 (S)
10	Provision For Income Taxes	(612,623)	35,452	(577,171)	1,187,443	610,272		(612,623)	(187,664)	(800,287)	1,357,866	557,579		B-17, B-3 (S)
11	TOTAL OPERATING EXPENSES	6,345,351	163,331	6,508,682	1,336,135	7,844,816		6,345,351	526,738	6,872,089	1,527,899	8,399,987		
12	TOTAL SEWER NET INCOME:	324,117	440,448	764,565	1,968,132	2,732,697		324,117	74,741	398,858	2,250,600	2,649,458		
13	TOTAL SEWER RATE BASE	16,247,907		22,830,522		22,830,522		16,247,907		22,899,377		22,899,377		A-2 (S)
14	TOTAL SEWER ROR	1.99%		3.35%		11.97%		1.99%		1.74%		11.57%		D-1 (S)
15	TOTAL WATER & SEWER NET INCOME:	1,940,282	722,369	2,662,652	4,160,725	6,823,377		1,940,282	(490,468)	1,449,815	5,161,082	6,610,897		
16	TOTAL WATER & SEWER RATE BASE	50,955,160		56,886,180		56,886,180		50,955,160		57,138,260		57,138,260		
17	TOTAL WATER & SEWER ROR	3.81%		4.68%		11.99%		3.81%		2.54%		11.57%		

0262

Revised 6/17/92

SUMMARY OF SEWER PRESENT AND REQUIRED NET OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-W3
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present and required net operating income for all the systems filed in this docket for the last year.

Line No.	System	County	RATE BASE	PRESENT INCOME						REQUIRED INCREASE				REQUIRED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Amelia Island	Nassau	1,994,038	597,655	0	597,655	467,410	130,245	6.53%	166,669	29.22%	68,204	100,465	786,324	0	786,324	535,814	230,710	11.57%
2	Apache Shores	Citrus	54,989	18,079	0	18,079	20,826	(2,747)	-5.01%	15,270	84.46%	6,175	9,095	33,349	0	33,349	27,001	6,348	11.57%
3	Apple Valley	Seminole	67,640	70,177	0	70,177	53,592	16,585	24.52%	(14,705)	-20.95%	(5,946)	(8,759)	55,472	0	55,472	47,646	7,826	11.57%
4	Beacon Hills	Duval	845,548	557,167	0	557,167	626,103	(68,936)	-8.15%	279,981	50.25%	113,215	166,766	837,148	0	837,148	739,318	97,830	11.57%
5	Beecher's Point	Putnam	17,916	6,150	0	6,150	12,818	(6,668)	-37.22%	14,675	238.62%	5,934	8,741	20,825	0	20,825	18,752	2,073	11.57%
6	Burnt Store	Cham / Lee	424,998	166,026	0	166,026	139,584	26,442	8.22%	38,161	22.98%	15,431	22,730	204,187	0	204,187	155,015	49,172	11.57%
7	Chukuota	Seminole	1,065,579	40,688	0	40,688	46,403	(5,715)	-5.54%	218,580	532.29%	87,578	129,002	257,288	0	257,288	133,980	123,288	11.57%
8	Citrus Park	Marion	643,811	136,105	0	136,105	97,325	38,780	6.02%	59,951	44.05%	24,242	35,709	196,056	0	196,056	121,567	74,469	11.57%
9	Citrus Springs Util	Citrus	181,818	153,318	0	153,318	142,981	10,337	5.69%	17,963	11.72%	7,264	10,889	171,281	0	171,281	150,244	21,036	11.57%
10	Deltona Utilities	Volusia	8,106,939	828,729	0	828,729	914,722	(85,993)	-1.41%	1,330,626	160.56%	538,061	792,566	2,159,355	0	2,159,355	1,452,793	706,573	11.57%
11	Fisherman's Haven	Marion	52,249	33,028	0	33,028	36,160	(3,132)	-5.99%	15,407	46.85%	8,230	9,177	48,435	0	48,435	42,390	6,045	11.57%
12	Fla. Cent. Comm. Pk	Seminole	2,056	69,480	40	69,520	92,310	(22,790)	-11.08%	38,661	55.84%	15,633	23,028	108,141	40	108,181	107,943	238	11.57%
13	Fox Run	Marion	57,683	16,940	0	16,940	29,262	(12,322)	-21.36%	31,893	189.27%	12,898	18,998	48,833	0	48,833	42,159	6,674	11.57%
14	Holiday Haven	Lake	28,198	14,672	0	14,672	26,546	(11,874)	-45.32%	25,024	170.55%	10,119	14,905	39,896	0	39,896	38,685	3,031	11.57%
15	Jungle Den	Volusia	283,008	15,859	0	15,859	41,414	(25,555)	-9.10%	98,213	627.20%	39,714	58,499	113,872	0	113,872	81,128	32,744	11.57%
16	Lelani Heights	Marion	313,304	174,370	0	174,370	198,874	35,696	11.39%	929	0.53%	375	553	175,299	0	175,299	139,049	36,249	11.57%
17	Leisure Lakes	Highlands	41,491	30,638	0	30,638	32,438	(1,800)	-4.34%	11,082	36.17%	4,481	6,601	41,720	0	41,720	38,919	4,801	11.57%
18	Marco Shores Util	Collier	339,744	118,798	0	118,798	85,550	33,248	9.79%	10,175	8.56%	4,114	6,060	128,973	0	128,973	89,864	39,308	11.57%
19	Marion Oaks Util	Marion	1,860,136	442,802	0	442,802	352,982	89,820	4.63%	210,529	47.54%	85,131	125,398	653,331	0	653,331	438,113	215,218	11.57%
20	Meredith Manor	Seminole	6,821	14,161	0	14,161	12,319	1,842	27.01%	(1,768)	-12.49%	(715)	(1,053)	12,393	0	12,393	11,804	789	11.57%
21	Morningview	Lake	47,268	18,072	0	18,072	18,637	(2,565)	-5.43%	13,488	83.92%	5,454	8,094	29,580	0	29,580	24,091	5,489	11.57%
22	Palm Port	Putnam	31,683	23,015	0	23,015	25,083	(2,068)	-8.53%	9,626	41.82%	3,892	5,734	32,841	0	32,841	28,975	3,866	11.57%
23	Palm Terrace	Pasco	296,760	98,424	0	98,424	199,687	(101,263)	-35.31%	225,710	229.32%	91,270	134,441	384,134	0	384,134	290,956	93,178	11.57%
24	Park Manor	Putnam	12,206	7,990	0	7,990	12,812	(4,822)	-39.50%	10,466	130.99%	4,232	8,234	18,458	0	18,458	17,044	1,412	11.57%
25	Point O' Woods	Citrus	306,043	20,799	0	20,799	24,537	(3,738)	-1.22%	65,723	315.99%	28,578	39,147	86,522	0	86,522	51,113	35,409	11.57%
26	Salt Springs	Marion	58,755	93,658	0	93,658	75,143	18,515	31.51%	(19,672)	-21.00%	(7,955)	(11,717)	73,986	0	73,986	67,188	6,798	11.57%
27	Silver Lake Oaks	Putnam	15,380	5,863	0	5,863	10,594	(4,731)	-30.79%	10,930	186.42%	4,420	8,510	18,793	0	18,793	15,013	1,779	11.57%
28	South Forty	Marion	489,395	51,992	30	52,022	54,213	(2,191)	-4.45%	98,742	189.82%	39,928	58,814	150,794	30	150,764	94,141	56,623	11.57%
29	Spring Hill Util	Hernando	1,983,268	1,449,936	0	1,449,936	1,112,745	337,191	17.00%	(180,881)	-12.47%	(73,134)	(107,727)	1,289,075	0	1,289,075	1,039,611	229,464	11.57%
30	Sugar Mill	Volusia	430,315	156,749	0	156,749	140,194	16,555	3.85%	55,793	35.59%	22,561	33,232	212,542	0	212,542	182,755	49,787	11.57%

(Continued...)

0263

Revised 6/17/92

SUMMARY OF SEWER PRESENT AND REQUIRED NET OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present and required net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						REQUIRED INCREASE				REQUIRED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Sugar Mill Woods	Citrus	0	428,005	0	428,005	448,850	(20,845)	0.00%	34,661	8.10%	14,016	20,645	462,666	0	462,666	462,666	0	0.00%
2	Sunny Hills Util	Washington	197,673	72,529	0	72,529	70,765	1,764	0.89%	35,475	48.91%	14,345	21,130	108,004	0	108,004	85,111	22,894	11.57%
3	Sunshine Parkway	Lake	146,915	27,144	0	27,144	20,672	6,472	4.41%	17,672	65.11%	7,146	10,526	44,816	0	44,816	27,818	16,998	11.57%
4	University Shores	Orange	3,155,600	876,279	0	876,279	750,421	125,858	3.99%	401,665	45.84%	162,420	239,245	1,277,944	0	1,277,944	912,841	365,103	11.57%
5	Venetian Village	Lake	53,175	33,643	0	33,643	32,686	957	1.80%	8,723	25.93%	3,527	5,195	42,366	0	42,366	36,213	6,152	11.57%
6	Woodmere	Duval	1,231,923	368,677	0	368,677	439,315	(70,638)	-5.73%	357,891	97.07%	144,719	213,172	728,568	0	728,568	584,035	142,534	11.57%
7	Zephyr Shores	Pasco	66,972	35,460	0	35,460	66,518	(31,058)	-46.37%	65,152	183.73%	26,345	38,807	100,612	0	100,612	92,863	7,749	11.57%
8																			
9	TOTAL - SEWER		22,899,377	7,270,677	70	7,270,947	6,872,089	398,858	1.74%	3,776,496	51.97%	1,527,896	2,258,600	11,946,375	70	11,946,445	8,399,987	2,649,458	11.57%
10																			
11	TOTAL - WATER & SEWER		57,136,260	19,882,350	323,020	20,205,370	18,755,555	1,449,815	2.54%	8,664,862	43.58%	3,583,780	5,161,082	28,547,212	323,020	28,870,232	22,259,335	6,610,897	11.57%

0264

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Detailed Summary of
Sewer Required Operating Income
by System**

- Required -

1991 (Final)

DETAILED SUMMARY OF SEWER REQUIRED OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the required operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 REQUIRED OPERATING INCOME											Rate Base	Rate of Return
			OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME				
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income			
1	Amelia Island	Nassau	766,324	0	766,324	248,826	140,009	(9,307)	111,389	44,696	535,614	230,710	1,994,038	11.57%	
2	Apache Shores	Citrus	33,349	0	33,349	18,834	3,123	0	3,516	1,527	27,001	6,348	54,869	11.57%	
3	Apple Valley	Seminole	55,472	0	55,472	38,807	3,924	0	3,310	1,605	47,646	7,826	67,640	11.57%	
4	Beacon Hills	Duval	837,148	0	837,148	592,105	36,845	0	101,154	9,214	739,318	97,830	845,548	11.57%	
5	Beecher's Point	Putnam	20,825	0	20,825	15,612	778	0	1,972	391	18,752	2,073	17,916	11.57%	
6	Burnt Store	Charl / Lee	204,187	0	204,187	74,395	20,510	0	50,118	9,992	155,015	49,172	424,998	11.57%	
7	Chuluota	Seminole	257,268	0	257,268	52,338	37,951	0	14,167	29,524	133,980	123,288	1,065,579	11.57%	
8	Citrus Park	Marion	196,056	0	196,056	62,873	20,804	0	19,547	18,343	121,567	74,489	643,811	11.57%	
9	Citrus Springs Util	Citrus	171,281	0	171,281	99,303	22,736	0	26,426	1,779	150,244	21,036	181,818	11.57%	
10	Deltona Utilities	Volusia	2,159,355	0	2,159,355	800,704	331,654	0	146,546	173,878	1,452,783	706,573	6,106,939	11.57%	
11	Fisherman's Haven	Martin	48,435	0	48,435	32,667	4,122	0	4,417	1,184	42,390	6,045	52,249	11.57%	
12	Fla. Cent. Comm. Pk	Seminole	108,141	40	108,181	89,932	8,978	0	15,383	(6,350)	107,943	238	2,056	11.57%	
13	Fox Run	Martin	48,833	0	48,833	31,084	3,947	0	6,511	616	42,159	6,674	57,683	11.57%	
14	Holiday Haven	Lake	39,696	0	39,696	29,360	1,857	0	5,083	364	36,665	3,031	26,198	11.57%	
15	Jungle Den	Volusia	113,872	0	113,872	56,963	7,649	0	8,846	7,670	81,128	32,744	283,008	11.57%	
16	Leilani Heights	Martin	175,299	0	175,299	90,926	22,089	0	16,887	9,147	139,049	36,249	313,304	11.57%	
17	Leisure Lakes	Highlands	41,720	0	41,720	28,939	4,268	0	3,486	227	36,919	4,801	41,491	11.57%	
18	Marco Shores Util	Collier	128,973	0	128,973	49,772	12,913	0	15,549	11,431	89,664	39,308	339,744	11.57%	
19	Marion Oaks Util	Marion	653,331	0	653,331	231,247	80,701	0	71,488	54,677	438,113	215,218	1,860,136	11.57%	
20	Meredith Manor	Seminole	12,393	0	12,393	9,325	446	0	1,748	85	11,604	789	6,821	11.57%	
21	Morningview	Lake	29,560	0	29,560	15,111	5,378	0	2,328	1,273	24,091	5,469	47,288	11.57%	
22	Palm Port	Putnam	32,641	0	32,641	21,763	3,753	(1,206)	3,770	895	28,975	3,666	31,683	11.57%	
23	Palm Terrace	Pasco	324,134	0	324,134	232,529	20,621	0	30,242	7,563	290,956	33,178	286,780	11.57%	
24	Park Manor	Putnam	18,456	0	18,456	13,675	1,331	(215)	1,999	254	17,044	1,412	12,206	11.57%	
25	Point O' Woods	Citrus	86,522	0	86,522	24,993	7,006	0	9,976	9,138	51,113	35,409	306,043	11.57%	
26	Salt Springs	Marion	73,986	0	73,986	52,307	5,321	0	8,749	811	67,188	6,798	58,755	11.57%	
27	Silver Lake Oaks	Putnam	16,793	0	16,793	12,396	593	0	1,789	235	15,013	1,779	15,380	11.57%	
28	South Forty	Marion	150,734	30	150,764	35,224	30,470	0	13,726	14,721	56,623	56,623	489,395	11.57%	
29	Spring Hill Util	Hernando	1,269,075	0	1,269,075	746,303	113,943	0	141,997	37,368	1,039,611	229,464	1,983,268	11.57%	
30	Sugar Mill	Volusia	212,542	0	212,542	103,109	13,537	0	37,301	8,807	162,755	49,787	430,315	11.57%	

(Continued...)

0266

Revised 6/17/92

DETAILED SUMMARY OF SEWER REQUIRED OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the required operating income for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	SEWER SYSTEMS (FPSC)			1991 REQUIRED OPERATING INCOME										
				OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	462,666	0	462,666	256,941	64,416	0	155,765	(14,456)	462,666	0	0	ERR
2	Sunny Hills Ull	Washington	108,004	0	108,004	57,781	13,021	0	10,388	3,921	85,111	22,894	197,873	11.57%
3	Sunshine Parkway	Lake	44,816	0	44,816	15,470	4,373	0	4,334	3,641	27,818	16,998	146,915	11.57%
4	University Shores	Orange	1,277,944	0	1,277,944	587,298	106,187	(1,431)	142,584	78,202	912,841	365,103	3,155,600	11.57%
5	Venetian Village	Lake	42,366	0	42,366	27,429	2,934	334	3,665	1,851	36,213	6,152	53,175	11.57%
6	Woodmere	Duval	726,568	0	726,568	411,489	70,295	0	70,420	31,831	584,035	142,534	1,231,923	11.57%
7	Zephyr Shores	Pasco	100,612	0	100,612	73,670	7,232	0	10,440	1,522	92,863	7,749	66,972	11.57%
8														
9	TOTAL - SEWER		11,049,375	70	11,049,445	5,341,501	1,235,716	(11,826)	1,277,018	557,579	8,399,887	2,649,458	22,899,377	11.57%
10														
11	TOTAL - WATER & SEWER		28,547,212	323,020	28,870,232	14,605,476	2,963,262	(12,447)	3,222,980	1,480,064	22,259,335	6,610,897	57,138,260	11.57%

0267

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Sewer Present and Required
Net Operating Income**

by System

- Required -

1991 (Interim)

SUMMARY OF SEWER PRESENT AND REQUIRED NET OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

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

FPSC

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present and required net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						REQUIRED INCREASE				REQUIRED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Amelia Island	Nassau	1,991,199	597,655	0	597,655	453,306	144,349	7.25%	141,096	23.61%	57,054	84,041	738,751	0	738,751	510,360	228,390	11.47%
2	Apache Shores	Citrus	54,562	18,079	0	18,079	19,296	(1,217)	-2.23%	13,494	74.64%	5,456	8,037	31,573	0	31,573	24,753	6,820	12.50%
3	Apple Valley	Seminole	67,250	70,177	0	70,177	51,655	18,522	27.54%	(17,977)	-25.62%	(7,269)	(10,708)	52,200	0	52,200	44,385	7,814	11.62%
4	Beacon Hills	Duval	838,349	557,167	0	557,167	590,341	(33,174)	-3.96%	219,245	39.35%	88,655	130,590	776,412	0	776,412	678,996	97,416	11.62%
5	Beecher's Point	Putnam	17,818	6,150	0	6,150	12,328	(6,178)	-34.67%	13,740	223.41%	5,556	8,184	19,890	0	19,890	17,884	2,006	11.26%
6	Burnt Store	Charl / Lee	424,432	166,026	0	166,026	136,771	29,255	6.89%	28,768	17.33%	11,633	17,135	194,794	0	194,794	148,403	46,390	10.93%
7	Chuluota	Seminole	1,065,118	40,688	0	40,688	44,112	(3,424)	-0.32%	213,539	524.82%	86,348	127,191	254,227	0	254,227	130,460	123,767	11.62%
8	Citrus Park	Marion	643,032	136,105	0	136,105	93,456	42,649	6.63%	60,321	44.32%	24,392	35,929	196,426	0	196,426	117,848	78,579	12.22%
9	Citrus Springs Util	Citrus	180,078	153,318	0	153,318	134,337	18,981	10.54%	754	0.49%	305	449	154,072	0	154,072	134,641	19,430	10.79%
10	Deltona Utilities	Volkusia	6,093,967	828,729	0	828,729	850,278	(21,549)	-0.35%	1,315,062	158.68%	531,767	783,295	2,143,791	0	2,143,791	1,382,045	761,746	12.50%
11	Fisherman's Haven	Marlin	51,920	33,028	0	33,028	34,029	(1,001)	-1.93%	12,165	36.83%	4,919	7,246	45,193	0	45,193	38,949	6,244	12.05%
12	Fla. Cent. Comm. Pk	Seminole	1,570	69,480	40	69,520	89,896	(20,376)	-127.80%	34,515	49.68%	13,957	20,558	103,995	40	104,035	103,852	182	11.62%
13	Fox Run	Marlin	57,376	16,940	0	16,940	27,736	(10,796)	-18.82%	29,733	175.52%	12,023	17,710	46,673	0	46,673	39,760	6,914	12.05%
14	Holiday Haven	Lake	25,872	14,672	0	14,672	24,929	(10,257)	-39.65%	22,112	150.71%	8,941	13,170	36,784	0	36,784	33,870	2,913	11.26%
15	Jungle Den	Volkusia	282,524	15,659	0	15,659	39,014	(23,355)	-8.27%	92,620	591.48%	37,452	55,167	108,279	0	108,279	78,466	31,812	11.26%
16	Leilani Heights	Marlin	312,163	174,370	0	174,370	133,003	41,367	13.25%	(6,298)	-3.61%	(2,547)	(3,751)	168,072	0	168,072	130,456	37,616	12.05%
17	Lasure Lakes	Highlands	40,925	30,638	0	30,638	29,626	1,012	2.47%	6,037	19.70%	2,441	3,596	36,675	0	36,675	32,067	4,608	11.26%
18	Marco Shores Util	Collier	339,074	118,798	2,300	121,098	83,194	37,904	11.18%	2,570	2.16%	1,039	1,531	121,368	2,300	123,668	84,233	39,434	11.63%
19	Marion Oaks Util	Marion	1,856,680	442,802	0	442,802	335,813	106,989	5.76%	175,734	39.69%	71,061	104,673	618,536	0	618,536	406,874	211,661	11.40%
20	Meredith Manor	Seminole	6,750	14,161	0	14,161	11,968	2,193	32.49%	(2,365)	-16.70%	(956)	(1,409)	11,796	0	11,796	11,012	784	11.62%
21	Morningsview	Lake	47,136	16,072	0	16,072	17,983	(1,911)	-4.05%	12,744	79.29%	5,153	7,591	28,816	0	28,816	23,136	5,680	12.05%
22	Palm Port	Putnam	31,420	23,015	0	23,015	23,775	(760)	-2.42%	7,632	33.16%	3,086	4,546	30,647	0	30,647	26,861	3,786	12.05%
23	Palm Terrace	Pasco	281,991	98,424	0	98,424	175,999	(77,575)	-27.51%	183,547	186.49%	74,220	109,327	281,971	0	281,971	250,219	31,752	11.26%
24	Park Manor	Putnam	12,093	7,990	0	7,990	12,252	(4,262)	-35.24%	9,602	120.17%	3,883	5,719	17,592	0	17,592	16,135	1,457	12.05%
25	Point O' Woods	Citrus	305,713	20,799	0	20,799	22,898	(2,099)	-0.69%	65,371	314.30%	26,434	38,937	86,170	0	86,170	49,332	36,838	12.05%
26	Sail Springs	Marion	58,309	93,658	0	93,658	72,929	20,729	35.55%	(22,839)	-24.39%	(9,235)	(13,604)	70,819	0	70,819	63,694	7,125	12.22%
27	Silver Lake Oaks	Putnam	15,279	5,863	0	5,863	10,091	(4,228)	-27.67%	9,986	170.33%	4,038	5,948	15,849	0	15,849	14,129	1,720	11.26%
28	South Forty	Marion	489,220	51,992	30	52,022	53,344	(1,322)	-0.27%	102,588	197.31%	41,483	61,105	154,580	30	154,610	94,827	59,783	12.22%
29	Spring Hill Util	Hernando	1,970,755	1,449,936	0	1,449,936	1,050,581	399,355	20.26%	(256,887)	-17.72%	(103,877)	(153,011)	1,193,049	0	1,193,049	946,704	246,344	12.50%
30	Sugar Mill	Volkusia	428,766	156,749	0	156,749	132,499	24,250	5.66%	40,342	25.74%	16,313	24,029	197,091	0	197,091	148,812	48,279	11.26%

(Continued...)

0269

Revised 6/17/92

Revised 6/17/92

SUMMARY OF SEWER PRESENT AND REQUIRED NET OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present and required net-operating income for all the systems filed in this docket for the test year.

Line No.	System	County	RATE BASE	PRESENT INCOME						REQUIRED INCREASE				REQUIRED INCOME					
				REVENUES			Operating Expenses	Net Oper Income	Rate of Return	REVENUES		Operating Expenses	Net Oper Income	REVENUES			Operating Expenses	Net Oper Income	Rate of Return
				Sales	Other	Total				Sales	%			Sales	Other	Total			
1	Sugar Mill Woods	Citrus	0	428,005	0	428,005	426,330	1,675	0.00%	(2,813)	-0.66%	(1,137)	(1,675)	425,192	0	425,192	425,192	0	0.00%
2	Sunny Hills Unit	Washington	197,251	72,529	0	72,529	67,673	4,856	2.46%	29,401	40.54%	11,889	17,512	101,930	0	101,930	79,562	22,368	11.34%
3	Sunshine Parkway	Lake	146,843	27,144	0	27,144	20,314	6,830	4.65%	16,292	60.02%	6,588	9,704	43,436	0	43,436	26,902	16,535	11.26%
4	University Shores	Orange	3,148,182	876,279	0	876,279	713,570	162,709	5.17%	364,783	41.63%	147,506	217,277	1,241,062	0	1,241,062	861,076	379,986	12.07%
5	Venetian Village	Lake	52,921	33,643	0	33,643	31,428	2,215	4.19%	6,988	20.77%	2,826	4,162	40,631	0	40,631	34,254	6,377	12.05%
6	Woodmere	Duval	1,228,420	368,677	0	368,677	421,912	(53,235)	-4.33%	329,024	89.24%	133,046	195,978	687,701	0	687,701	554,959	142,742	11.62%
7	Zephyr Shores	Pasco	65,664	35,460	0	35,460	60,018	(24,558)	-37.40%	53,643	151.28%	21,691	31,951	86,103	0	86,103	81,709	7,394	11.26%
8																			
9	TOTAL - SEWER		22,838,522	7,278,877	2,378	7,273,247	6,508,682	764,565	3.35%	3,304,266	45.45%	1,336,136	1,968,132	18,576,143	2,378	18,577,513	7,844,816	2,732,897	11.97%
10																			
11	TOTAL - WATER & SEWER		56,986,190	19,882,350	216,299	20,098,649	17,435,997	2,662,652	4.68%	6,985,378	35.19%	2,824,653	4,160,725	26,867,728	216,299	27,084,027	20,288,650	6,823,377	11.98%

0270

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Detailed Summary of
Sewer Required Operating Income
by System**

- Required -

1991 (Interim)

Revised 6/17/92

DETAILED SUMMARY OF SEWER REQUIRED OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

FPSC

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

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the required operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 REQUIRED OPERATING INCOME											Rate of Return	
			OPERATING REVENUES			TOTAL OPERATING EXPENSES							NET OPERATING INCOME		
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base		
1	Amelia Island	Nassau	738,751	0	738,751	226,114	140,009	(9,307)	110,149	43,396	510,360	228,390	1,991,199	11.47%	
2	Apache Shores	Citrus	31,573	0	31,573	16,370	3,123	0	3,437	1,823	24,753	6,820	54,582	12.50%	
3	Apple Valley	Seminole	52,200	0	52,200	35,687	3,924	0	3,162	1,612	44,385	7,814	67,250	11.62%	
4	Beacon Hills	Duval	778,412	0	778,412	534,513	36,845	0	98,421	9,216	678,996	97,416	638,349	11.62%	
5	Beecher's Point	Putnam	19,890	0	19,890	14,822	778	0	1,930	354	17,884	2,006	17,818	11.28%	
6	Burnt Store	Chad / Lee	194,794	0	194,794	69,865	20,510	0	49,696	8,333	148,403	46,390	424,432	10.93%	
7	Chuluola	Seminole	254,227	0	254,227	48,649	37,951	0	14,030	29,829	130,460	123,767	1,065,118	11.62%	
8	Citrus Park	Marion	196,426	0	196,426	56,643	20,804	0	19,563	20,838	117,848	78,579	643,032	12.22%	
9	Citrus Springs Util	Citrus	154,072	0	154,072	85,383	22,736	0	25,652	871	134,641	19,430	180,078	10.79%	
10	Dekona Utilities	Volusia	2,143,791	0	2,143,791	696,925	331,654	0	145,845	207,620	1,382,045	761,746	6,093,967	12.50%	
11	Fisherman's Haven	Martin	45,193	0	45,193	29,236	4,122	0	4,271	1,320	38,949	6,244	51,820	12.05%	
12	Fla. Cent. Comm. Pk	Seminole	103,995	40	104,035	86,044	8,978	0	15,196	(6,367)	103,852	162	1,570	11.62%	
13	Fox Run	Martin	46,673	0	46,673	28,627	3,947	0	6,414	772	39,780	6,914	57,376	12.05%	
14	Holiday Haven	Lake	36,784	0	36,784	26,757	1,857	0	4,952	304	33,870	2,913	25,872	11.26%	
15	Jungle Den	Volusia	108,279	0	108,279	53,098	7,649	0	8,595	7,125	78,466	31,812	282,524	11.26%	
16	Lakeland Heights	Martin	168,072	0	168,072	81,794	22,089	0	16,582	10,011	130,456	37,616	312,163	12.05%	
17	Leisure Lakes	Highlands	36,675	0	36,675	24,410	4,268	0	3,259	130	32,067	4,608	40,925	11.26%	
18	Marco Shores Util	Collier	121,368	2,300	123,668	44,418	12,913	0	15,310	11,593	84,233	39,434	339,074	11.63%	
19	Marion Oaks Util	Marion	618,536	0	618,536	203,599	80,701	0	69,922	52,653	406,874	211,661	1,856,680	11.40%	
20	Meredith Manor	Seminole	11,796	0	11,796	8,761	446	0	1,721	85	11,012	784	6,750	11.62%	
21	Morningview	Lake	28,816	0	28,816	14,058	5,378	0	2,295	1,405	23,138	5,680	47,136	12.05%	
22	Palm Port	Putnam	30,647	0	30,647	19,656	3,753	(1,206)	3,680	977	26,861	3,786	31,420	12.05%	
23	Palm Terrace	Pasco	281,971	0	281,971	194,383	20,621	0	28,345	6,870	250,219	31,752	281,991	11.26%	
24	Park Manor	Putnam	17,592	0	17,592	12,774	1,331	(215)	1,960	285	16,135	1,457	12,093	12.05%	
25	Point O' Woods	Citrus	86,170	0	86,170	22,354	7,006	0	9,960	10,012	49,332	36,838	305,713	12.05%	
26	Sail Springs	Marion	70,819	0	70,819	48,742	5,321	0	8,807	1,024	63,694	7,125	58,309	12.22%	
27	Silver Lake Oaks	Putnam	15,849	0	15,849	11,586	593	0	1,747	203	14,129	1,720	15,279	11.26%	
28	South Forty	Marion	154,580	30	154,610	33,824	30,470	0	13,889	16,634	94,827	59,783	489,220	12.22%	
29	Spring Hill Util	Hernando	1,193,049	0	1,193,049	646,195	113,943	0	138,576	47,990	946,704	246,344	1,970,755	12.50%	
30	Sugar Mill	Volusia	197,091	0	197,091	90,718	13,537	0	36,605	7,951	148,812	48,279	428,788	11.26%	

(Continued...)

0272

Revised 6/17/92

DETAILED SUMMARY OF SEWER REQUIRED OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the required operating income for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	SEWER SYSTEMS (FPSC)			1991 REQUIRED OPERATING INCOME										
				OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	425,192	0	425,192	221,154	64,416	0	154,079	(14,456)	425,192	(0)	0	ERR
2	Sunny Hills Util	Washington	101,930	0	101,930	52,901	13,021	0	10,114	3,626	79,562	22,368	197,251	11.34%
3	Sunshine Parkway	Lake	43,436	0	43,436	14,892	4,373	0	4,272	3,364	26,902	16,535	146,843	11.26%
4	University Shores	Orange	1,241,062	0	1,241,062	527,955	106,187	(1,431)	140,924	87,441	861,076	379,986	3,148,182	12.07%
5	Venetian Village	Lake	40,631	0	40,631	25,403	2,934	334	3,587	1,996	34,254	6,377	52,921	12.05%
6	Woodmere	Duval	697,701	0	697,701	383,464	70,295	0	69,121	32,079	554,959	142,742	1,228,420	11.62%
7	Zephyr Shores	Pasco	89,103	0	89,103	63,201	7,232	0	9,922	1,354	81,709	7,394	65,664	11.26%
8														
9	TOTAL - SEWER		10,575,143	2,370	10,577,513	4,754,874	1,235,716	(11,826)	1,255,781	610,272	7,844,816	2,732,697	22,830,522	11.97%
10														
11	TOTAL - WATER & SEWER		26,867,728	216,299	27,084,027	12,553,050	2,963,262	(12,447)	3,142,601	1,614,184	20,260,650	6,823,377	56,886,180	11.99%

0273

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Total Filed FPSC Sewer Present and Required
Net Operating Income**

- Required -

1991 (Interim / Final)

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Sewer Utility Adjusted Present Operating
Income**

by System

- Present -

1991 (Final)

Revised 6/17/92

SUMMARY OF SEWER UTILITY ADJUSTED PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 UTILITY ADJUSTED PRESENT OPERATING INCOME											Rate Base	Rate of Return	
			OPERATING REVENUES			TOTAL OPERATING EXPENSES							NET OPERATING INCOME			
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income				
1	Amelia Island	Nassau	597,655	0	597,655	248,826	140,009	(9,307)	103,799	(15,918)	467,410	130,245	1,994,038	6.53%		
2	Apache Shores	Citrus	18,079	0	18,079	18,834	3,123	0	2,829	(3,960)	20,826	(2,747)	54,989	-5.01%		
3	Apple Valley	Seminole	70,177	0	70,177	38,807	3,924	0	3,971	6,890	53,592	18,585	67,640	24.52%		
4	Beacon Hills	Duval	557,167	0	557,167	592,105	36,845	0	88,555	(91,402)	626,103	(68,936)	845,548	-8.15%		
5	Beecher's Point	Putnam	6,150	0	6,150	15,612	778	0	1,311	(4,883)	12,818	(6,668)	17,916	-37.22%		
6	Burnt Store	Charl / Lee	166,026	0	166,026	74,395	20,510	0	48,401	(3,722)	139,584	26,442	424,998	6.22%		
7	Chuluota	Seminole	40,688	0	40,688	52,338	37,951	0	4,421	(48,308)	46,403	(5,715)	1,065,579	-0.54%		
8	Citrus Park	Marion	136,105	0	136,105	62,873	20,804	0	16,849	(3,201)	97,325	38,780	643,811	6.02%		
9	Citrus Springs Util	Citrus	153,318	0	153,318	99,303	22,736	0	25,618	(4,676)	142,981	10,337	181,818	5.69%		
10	Deltona Utilities	Volusia	828,729	0	828,729	800,704	331,854	0	86,667	(304,304)	914,722	(85,993)	6,106,939	-1.41%		
11	Fisherman's Haven	Marlin	33,028	0	33,028	32,667	4,122	0	3,723	(4,352)	36,180	(3,132)	52,249	-5.99%		
12	Fla. Cent. Comm. Pk	Seminole	69,480	40	69,520	89,932	8,978	0	13,643	(20,244)	92,310	(22,790)	2,056	-1108.45%		
13	Fox Run	Marlin	16,940	0	16,940	31,084	3,947	0	5,076	(10,845)	29,262	(12,322)	57,683	-21.36%		
14	Holiday Haven	Lake	14,672	0	14,672	29,360	1,857	0	3,957	(8,629)	26,546	(11,874)	26,198	-45.32%		
15	Jungle Den	Volusia	15,659	0	15,659	56,963	7,649	0	4,427	(27,625)	41,414	(25,755)	283,008	-9.10%		
16	Lakeland Heights	Martin	174,370	0	174,370	90,928	22,089	0	16,845	-8,813	138,674	35,696	313,304	11.39%		
17	Leisure Lakes	Highlands	30,638	0	30,638	28,939	4,268	0	2,988	(3,756)	32,438	(1,800)	41,491	-4.34%		
18	Marco Shores Util	Collier	118,798	0	118,798	49,772	12,913	0	15,091	7,774	85,550	33,248	339,744	9.79%		
19	Marion Oaks Util	Marion	442,802	0	442,802	231,247	80,701	0	62,014	(20,980)	352,982	89,820	1,860,136	4.83%		
20	Meredith Manor	Seminole	14,161	0	14,161	9,325	446	0	1,827	720	12,319	1,842	6,821	27.01%		
21	Morningview	Lake	16,072	0	16,072	15,111	5,378	0	1,722	(3,574)	18,637	(2,565)	47,268	-5.43%		
22	Palm Port	Putnam	23,015	0	23,015	21,763	3,753	(1,206)	3,337	(2,584)	25,083	(2,068)	31,683	-6.53%		
23	Palm Terrace	Pasco	98,424	0	98,424	232,529	20,621	0	20,085	(73,549)	199,687	(101,263)	286,760	-35.31%		
24	Park Manor	Putnam	7,990	0	7,990	13,675	1,331	(215)	1,528	(3,507)	12,812	(4,822)	12,206	-39.50%		
25	Point O' Woods	Citrus	20,799	0	20,799	24,993	7,006	0	7,018	(14,481)	24,537	(3,738)	306,043	-1.22%		
26	Salt Springs	Marion	93,658	0	93,658	52,307	5,321	0	9,635	7,880	75,143	18,515	58,755	31.51%		
27	Silver Lake Oaks	Putnam	5,863	0	5,863	12,396	583	0	1,297	(3,893)	10,584	(4,731)	15,380	-30.76%		
28	South Forty	Marion	51,992	30	52,022	35,224	30,470	0	9,283	(20,763)	54,213	(2,191)	489,395	-0.45%		
29	Spring Hill Util	Hernando	1,449,936	0	1,449,936	746,303	113,943	0	150,136	102,363	1,112,745	337,191	1,983,268	17.00%		
30	Sugar Mill	Volusia	156,749	0	156,749	103,109	13,537	0	34,790	(11,243)	140,194	16,555	430,315	3.85%		

(Continued...)

0275

Revised 6/17/92

SUMMARY OF SEWER UTILITY ADJUSTED PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

SEWER SYSTEMS (FPSC)			1991 UTILITY ADJUSTED PRESENT OPERATING INCOME											
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	428,005	0	428,005	256,941	64,416	0	154,208	(26,912)	448,650	(20,645)	0	ERR
2	Sunny Hills Util	Washington	72,529	0	72,529	57,781	13,021	0	8,791	(8,828)	70,785	1,764	187,873	0.89%
3	Sunshine Parkway	Lake	27,144	0	27,144	15,470	4,373	0	3,539	(2,710)	20,672	6,472	146,915	4.41%
4	University Shores	Orange	876,279	0	876,279	587,298	106,187	(1,431)	124,509	(66,143)	750,421	125,858	3,155,600	3.99%
5	Venetian Village	Lake	33,643	0	33,643	27,429	2,934	334	3,273	(1,283)	32,686	957	53,175	1.80%
6	Woodmere	Duval	368,677	0	368,677	411,489	70,295	0	54,315	(96,784)	439,315	(70,638)	1,231,923	-5.73%
7	Zephyr Shores	Pasco	35,480	0	35,480	73,670	7,232	0	7,508	(21,891)	66,518	(31,058)	66,972	-46.37%
8														
9	TOTAL - SEWER		7,270,877	70	7,270,947	5,341,501	1,235,716	(11,826)	1,106,985	(800,287)	6,872,089	398,858	22,899,377	1.74%
10														
11	TOTAL - WATER & SEWER		19,882,350	323,020	20,205,370	14,605,476	2,963,262	(12,447)	2,833,061	(1,633,797)	18,755,555	1,449,815	57,138,260	2.54%

0276

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Sewer Per Book Present Operating Income
by System**

- Present -

1991 (Final)

SUMMARY OF SEWER PER BOOK PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 PER BOOK PRESENT OPERATING INCOME											Rate Base	Rate of Return
			OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME			
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate of Return		
1	Amelia Island	Nassau	602,885	0	602,885	231,700	140,009	(9,307)	96,826	(5,838)	453,390	149,495	2,037,881	7.34%	
2	Apache Shores	Citrus	14,730	0	14,730	17,038	3,123	0	1,871	(4,193)	17,839	(3,109)	55,268	-5.63%	
3	Apple Valley	Seminole	71,030	0	71,030	36,279	3,924	0	3,518	8,331	52,052	18,978	67,716	28.03%	
4	Beacon Hills	Duval	549,658	0	549,658	544,854	36,845	0	77,198	(72,181)	586,716	(37,059)	845,888	-4.38%	
5	Beecher's Point	Pulnam	6,042	0	6,042	15,140	778	0	733	(4,551)	12,100	(6,058)	18,961	-31.95%	
6	Burnt Store	Charl / Lee	61,503	0	61,503	71,338	8,902	0	41,426	26,771	148,437	(86,933)	(2,401,151)	3.62%	
7	Chulokla	Seminole	39,973	0	39,973	49,567	37,951	0	3,073	(47,032)	43,559	(3,586)	1,065,834	-0.34%	
8	Citrus Park	Marion	57,593	0	57,593	58,174	20,804	0	11,396	(28,949)	61,425	(3,831)	644,932	-0.59%	
9	Citrus Springs Util	Citrus	154,108	0	154,108	88,512	22,736	0	22,650	1,394	135,292	18,817	154,557	12.17%	
10	Deltona Utilities	Volusia	814,324	0	814,324	722,842	331,654	0	57,364	(269,461)	842,399	(28,075)	6,109,816	-0.46%	
11	Fisherman's Haven	Marlin	20,246	0	20,246	30,164	4,122	0	2,063	(7,660)	26,689	(8,443)	55,188	-15.30%	
12	Fla. Cent. Comm. Pk	Seminole	66,011	40	66,051	88,084	8,978	0	9,263	(19,321)	87,004	(20,953)	7,358	-284.76%	
13	Fox Run	Marlin	10,348	0	10,348	29,570	3,947	0	3,628	(12,285)	24,960	(14,512)	61,094	-23.75%	
14	Holiday Haven	Lake	14,638	0	14,638	27,580	1,857	0	2,700	(7,557)	24,580	(9,941)	28,882	-34.42%	
15	Jungle Den	Volusia	15,454	0	15,454	54,133	7,649	0	3,001	(26,128)	38,856	(23,202)	284,248	-8.16%	
16	Letani Heights	Marlin	105,366	0	105,366	84,215	22,089	0	11,068	(12,467)	104,905	461	313,938	0.15%	
17	Leisure Lakes	Highlands	30,414	0	30,414	25,180	4,268	0	2,420	(2,236)	29,631	783	42,603	1.84%	
18	Marco Shores Util	Collier	86,792	2,300	89,091	46,157	12,913	0	11,941	(9,923)	61,088	28,004	755,065	3.71%	
19	Marion Oaks Util	Marion	340,943	0	340,943	209,912	80,701	0	51,250	(47,289)	294,575	46,369	1,862,819	2.49%	
20	Meredith Manor	Seminole	14,139	0	14,139	6,878	446	0	1,693	931	11,949	2,190	6,786	32.27%	
21	Morningview	Lake	15,915	0	15,915	14,388	5,378	0	1,247	(3,184)	17,829	(1,914)	47,348	-4.04%	
22	Palm Port	Pulnam	23,852	0	23,852	20,181	3,753	(1,206)	2,738	(1,430)	24,037	(164)	31,781	-0.58%	
23	Palm Terrace	Pasco	97,844	0	97,844	201,981	20,621	0	12,929	(59,695)	175,836	(77,992)	292,064	-26.70%	
24	Park Manor	Pulnam	8,169	0	8,169	13,020	1,331	(215)	1,110	(3,028)	12,217	(4,048)	11,847	-34.17%	
25	Point O' Woods	Citrus	20,804	0	20,804	23,040	7,008	0	6,098	(13,466)	22,678	(1,874)	309,196	-0.61%	
26	Salt Springs	Marion	42,252	0	42,252	49,782	5,321	0	5,686	(9,024)	51,765	(9,513)	58,593	-18.24%	
27	Silver Lake Oaks	Pulnam	5,926	0	5,926	11,872	593	0	857	(3,387)	9,955	(4,029)	18,171	-22.17%	
28	South Forty	Marion	8,971	30	9,001	34,438	30,470	0	6,218	(35,518)	35,608	(26,607)	490,074	-5.43%	
29	Spring Hill Util	Hernando	1,414,406	0	1,414,406	689,481	113,943	0	125,714	127,168	1,036,305	378,101	1,979,777	19.10%	
30	Sugar Mill	Volusia	160,011	0	160,011	93,613	13,537	0	31,737	(5,634)	133,253	26,758	445,940	6.00%	

(Continued...)

0278

Revised 6/17/92

SUMMARY OF SEWER PER BOOK PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

SEWER SYSTEMS (FPSC)			1991 PER BOOK PRESENT OPERATING INCOME											
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME			
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	428,955	0	428,955	229,070	(4,334)	0	145,961	107,502	478,200	(49,245)	(4,334,231)	1.14%
2	Sunny Hills Util	Washington	46,672	0	46,672	54,807	13,021	0	5,069	(16,248)	56,650	(9,977)	207,484	-4.81%
3	Sunshine Parkway	Lake	26,491	0	26,491	15,194	4,373	0	3,028	(2,809)	19,787	8,705	153,749	4.36%
4	University Shores	Orange	859,603	0	859,603	542,094	106,187	(1,431)	105,414	(48,316)	703,948	155,655	3,159,917	4.93%
5	Venetian Village	Lake	33,158	0	33,158	25,964	2,934	334	2,542	(649)	31,125	2,033	53,801	3.79%
6	Woodmere	Duval	362,637	0	362,637	390,729	70,295	0	43,660	(87,275)	417,409	(54,772)	1,233,763	-4.44%
7	Zephyr Shores	Pasco	35,233	0	35,233	65,474	7,232	0	4,903	(18,004)	59,605	(24,372)	71,160	-34.25%
8														
9	TOTAL - SEWER		6,667,099	2,370	6,669,469	4,894,445	1,155,358	(11,826)	919,996	(612,623)	6,345,351	324,117	16,247,907	1.99%
10														
11	TOTAL - WATER & SEWER		18,772,490	216,299	18,988,789	12,995,346	2,869,275	(12,447)	2,317,845	(1,121,519)	17,048,507	1,940,282	50,955,160	3.81%

0279

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Sewer Utility Adjustments to
Present Operating Income**

by System

- Present -

1991 (Final)

SUMMARY OF SEWER UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

SEWER SYSTEMS (FPSC)			1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME									
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	
1	Amelia Island	Nassau	(5,230)	0	(5,230)	17,126	0	0	6,973	(10,080)	14,020	(19,250)
2	Apache Shores	Citrus	3,349	0	3,349	1,795	0	0	959	232	2,987	362
3	Apple Valley	Seminole	(853)	0	(853)	2,528	0	0	454	(1,441)	1,540	(2,393)
4	Beacon Hills	Duval	7,509	0	7,509	47,251	0	0	11,357	(19,221)	39,387	(31,878)
5	Beecher's Point	Putnam	108	0	108	472	0	0	578	(331)	718	(610)
6	Burnt Store	Charl / Lee	104,523	0	104,523	3,056	11,608	0	6,975	(30,493)	(8,853)	113,376
7	Chukuota	Seminole	715	0	715	2,771	0	0	1,348	(1,278)	2,844	(2,129)
8	Citrus Park	Marion	78,512	0	78,512	4,699	0	0	5,453	25,748	35,900	42,612
9	Citrus Springs Util	Citrus	(790)	0	(790)	10,791	0	0	2,967	(6,070)	7,689	(8,479)
10	Deltona Utilities	Volusia	14,405	0	14,405	77,862	0	0	29,303	(34,843)	72,323	(57,917)
11	Fisherman's Haven	Marlin	12,782	0	12,782	2,503	0	0	1,681	3,307	7,471	5,311
12	Fla. Cent. Comm. Pk	Seminole	3,469	0	3,469	1,848	0	0	4,380	(923)	5,306	(1,837)
13	Fox Run	Martin	6,592	0	6,592	1,514	0	0	1,448	1,440	4,402	2,189
14	Holiday Haven	Lake	34	0	34	1,780	0	0	1,258	(1,072)	1,966	(1,933)
15	Jungle Den	Volusia	205	0	205	2,829	0	0	1,426	(1,497)	2,758	(2,553)
16	Leilani Heights	Martin	69,004	0	69,004	6,711	0	0	5,777	21,281	33,769	35,235
17	Leisure Lakes	Highlands	224	0	224	3,759	0	0	568	(1,520)	2,807	(2,583)
18	Marco Shores Util	Collier	32,006	(2,300)	29,707	3,615	0	0	3,150	17,698	24,462	5,244
19	Marion Oaks Util	Marion	101,859	0	101,859	21,335	0	0	10,763	26,309	58,408	43,451
20	Meredith Manor	Seminole	22	0	22	447	0	0	134	(211)	370	(348)
21	Morningsview	Lake	157	0	157	723	0	0	474	(390)	908	(650)
22	Palm Port	Putnam	(837)	0	(837)	1,581	0	0	599	(1,134)	1,046	(1,883)
23	Palm Terrace	Pasco	580	0	580	30,548	0	0	7,158	(13,854)	23,851	(23,270)
24	Park Manor	Putnam	(179)	0	(179)	655	0	0	418	(479)	594	(773)
25	Point O' Woods	Citrus	(5)	0	(5)	1,953	0	0	920	(1,014)	1,859	(1,864)
26	Salt Springs	Marion	51,406	0	51,406	2,525	0	0	3,948	16,905	23,378	28,028
27	Silver Lake Oaks	Putnam	(63)	0	(63)	524	0	0	440	(326)	839	(702)
28	South Forty	Marion	43,021	0	43,021	785	0	0	3,065	14,755	18,605	24,416
29	Spring Hill Util	Hernando	35,530	0	35,530	76,822	0	0	24,422	(24,805)	76,440	(40,910)
30	Sugar Mill	Volusia	(3,262)	0	(3,262)	9,497	0	0	3,053	(5,809)	6,941	(10,203)

(Continued...)

0281

Revised 6/17/92

SUMMARY OF SEWER UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

(1) SEWER SYSTEMS (FPSC)			(2) 1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME									
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	
1	Sugar Mill Woods	Citrus	(950)	0	(950)	27,871	68,749	0	8,245	(134,414)	(29,549)	28,600
2	Sunny Hills Util	Washington	25,857	0	25,857	2,974	0	0	3,722	7,420	14,116	11,741
3	Sunshine Parkway	Lake	653	0	653	276	0	0	511	99	885	(233)
4	University Shores	Orange	16,676	0	16,676	45,204	0	0	19,096	(17,827)	48,473	(29,797)
5	Venetian Village	Lake	485	0	485	1,465	0	0	730	(634)	1,561	(1,076)
6	Woodmere	Duval	6,040	0	6,040	20,760	0	0	10,654	(9,508)	21,906	(15,866)
7	Zephyr Shores	Pasco	227	0	227	8,196	0	0	2,605	(3,887)	6,913	(6,686)
8												
9	TOTAL - SEWER		603,779	(2,300)	601,479	447,056	80,357	0	186,989	(187,664)	526,738	74,741
10												
11	TOTAL - WATER & SEWER		1,109,860	106,721	1,216,581	1,610,130	93,987	0	515,216	(512,284)	1,767,949	(490,468)

0282

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Sewer Detailed Utility Adjustments to
Present Operating Income**

by System

- Present -

1991 (Final)

SUMMARY OF SEWER DETAILED UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S), B-3 (S)

Explanation: Provide a summary schedule that shows the detailed adjustments to present operating income for all the systems filed in this docket for the last year.

Line No.	System	County	1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)																
			REVENUES			O&M EXPENSE							DEP. EXP.	TAXES OTHER THAN INCOME			INCOME TAXES	TOTAL ADJUSTMENTS	
			Adjust for Diff. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal	Calculate Income Tax Impacts Due to Adjustments	TOTAL ADJUSTMENTS		
1	Ameika Island	Nassau	(5,230)	(5,586)	4,407	938	1,676	(131)	6,726	9,097	17,126	0	(235)	7,209	6,973	(10,080)	(19,250)		
2	Apache Shores	Citrus	3,349	(668)	491	105	187	(15)	682	1,014	1,795	0	151	808	959	232	962		
3	Apple Valley	Seminole	(853)	(593)	728	155	277	(22)	480	1,503	2,528	0	(38)	492	454	(1,441)	(2,393)		
4	Beacon Hills	Duval	7,509	(10,340)	10,830	2,306	4,120	(322)	18,301	22,357	47,251	0	338	11,019	11,357	(19,221)	(31,878)		
5	Beecher's Point	Putnam	108	(318)	70	15	27	(2)	535	145	472	0	5	573	578	(331)	(610)		
6	Burnt Store	Charl / Lee	104,523	(1,474)	658	140	250	(20)	2,144	1,358	3,056	11,608	4,704	2,272	6,975	(30,493)	113,376		
7	Chuluota	Seminole	715	(917)	579	123	220	(17)	1,589	1,195	2,771	0	32	1,316	1,348	(1,276)	(2,129)		
8	Citrus Park	Marion	78,512	(1,531)	1,136	242	432	(34)	2,110	2,344	4,699	0	3,533	1,920	5,453	25,748	42,612		
9	Citrus Springs Util	Citrus	(790)	(3,129)	2,973	633	1,131	(88)	3,136	6,137	10,791	0	(36)	3,003	2,967	(8,070)	(8,479)		
10	Deltona Utilities	Volusia	14,405	(25,917)	19,591	4,171	7,452	3,958	28,166	40,441	77,862	0	648	28,655	29,303	(34,843)	(57,917)		
11	Fisherman's Haven	Martin	12,782	(928)	640	136	244	(19)	1,109	1,321	2,503	0	575	1,085	1,661	(923)	(1,837)		
12	Fla. Cent. Comm. Pk	Seminole	3,489	(2,040)	105	22	40	(3)	3,506	217	1,848	0	158	4,224	4,380	(823)	5,311		
13	Fox Run	Martin	6,592	(944)	395	84	150	(12)	1,026	815	1,514	0	297	1,152	1,448	1,440	2,189		
14	Holiday Haven	Lake	34	(823)	421	90	160	(13)	1,076	869	1,780	0	2	1,256	1,258	(1,072)	(1,933)		
15	Jungle Den	Volusia	205	(1,035)	504	107	192	(15)	2,035	1,041	2,829	0	9	1,417	1,426	(1,497)	(2,553)		
16	Leilani Heights	Martin	69,004	(2,421)	1,697	361	645	(50)	2,976	3,503	6,711	0	3,105	2,672	5,777	21,281	35,235		
17	Leisure Lakes	Highlands	224	(770)	1,004	214	382	(30)	886	2,073	3,759	0	10	558	568	(1,520)	(2,583)		
18	Marco Shores Util	Collier	29,707	(1,739)	1,035	220	394	(31)	1,600	2,136	3,615	0	1,337	1,813	3,150	17,699	5,244		
19	Marion Oaks Util	Marion	101,859	(6,314)	5,595	1,191	2,128	(166)	7,351	11,549	21,335	0	4,584	6,180	10,763	26,309	43,451		
20	Meredith Manor	Seminole	22	(117)	118	25	45	(4)	135	244	447	0	1	133	134	(211)	(348)		
21	Morningview	Lake	157	(330)	153	33	58	(5)	497	317	723	0	7	467	474	(390)	(650)		
22	Palm Port	Putnam	(837)	(525)	395	84	150	(12)	675	815	1,581	0	(38)	636	599	(1,134)	(1,883)		
23	Palm Terrace	Pasco	580	(7,598)	8,386	1,786	3,191	(250)	7,716	17,315	30,548	0	26	7,130	7,156	(13,854)	(23,270)		
24	Park Manor	Putnam	(179)	(246)	123	26	47	(4)	456	253	655	0	(8)	426	418	(479)	(773)		
25	Point O' Woods	Citrus	(5)	(686)	500	106	190	(15)	826	1,032	1,953	0	(0)	920	920	(1,014)	(1,864)		
26	Salt Springs	Marion	51,406	(1,040)	482	103	183	(14)	1,815	996	2,525	0	2,313	1,635	3,948	16,905	28,028		
27	Silver Lake Oaks	Putnam	(63)	(286)	110	23	42	(3)	412	226	524	0	(3)	443	440	(326)	(702)		
28	South Forty	Marion	43,021	(614)	92	20	35	(3)	1,065	190	785	0	1,936	1,129	3,065	14,755	24,416		
29	Spring Hill Util	Hernando	35,530	(23,285)	21,248	4,524	8,083	(632)	23,023	43,862	76,822	0	1,599	22,823	24,422	(24,805)	(40,918)		
30	Sugar Mill	Volusia	(3,262)	(2,895)	2,574	548	979	(77)	3,054	5,313	9,497	0	(147)	3,199	3,053	(5,609)	(10,283)		

(Continued...)

0284

Revised 6/17/92

SUMMARY OF SEWER DETAILED UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (FINAL)

Company: All Filled FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S), B-3 (S)

Explanation: Provide a summary schedule that shows the detailed adjustments to present operating income for all the systems filed in this docket for the test year.

SEWER SYSTEMS (FPSC)			1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Line No.	System	County	REVENUES		O&M EXPENSE					DEP. EXP.	TAXES OTHER THAN INCOME		INCOME TAXES		TOTAL ADJUSTMENTS		
			Adjust for Diff. Bel. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to D.M. Bel. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.		Subtotal	Calculate Income Tax Impacts Due to Adjustments
1	Sugar Mill Woods	Citrus	(950)	(7,918)	7,647	1,628	2,909	(227)	8,046	15,785	27,871	68,749	(43)	8,287	8,245	(134,414)	28,600
2	Sunny Hills Util	Washington	25,857	(2,006)	767	163	292	(23)	2,196	1,584	2,974	0	1,164	2,558	3,722	7,420	11,741
3	Sunshine Parkway	Lake	653	(302)	26	6	10	(1)	482	54	276	0	29	482	511	99	(233)
4	University Shores	Orange	16,678	(14,139)	11,256	2,396	4,282	(335)	18,510	23,235	45,204	0	750	18,345	19,098	(17,827)	(29,797)
5	Venetian Village	Lake	485	(561)	360	77	137	(11)	721	742	1,465	0	22	709	730	(634)	(1,076)
6	Woodmere	Duval	6,040	(7,265)	4,560	971	1,735	(136)	11,482	9,413	20,760	0	272	10,382	10,654	(9,508)	(15,866)
7	Zephyr Shores	Pasco	227	(2,273)	2,197	468	836	(65)	2,499	4,535	8,196	0	10	2,595	2,605	(3,887)	(6,686)
9	TOTAL - SEWER		601,479	(139,571)	113,854	24,238	43,310	1,154	169,046	235,025	447,056	80,357	27,067	159,922	186,989	(187,664)	74,741
11	TOTAL - WATER & SEWER		1,216,581	(442,296)	443,050	94,321	168,536	(19,496)	451,441	914,574	1,610,130	93,967	54,746	460,470	515,216	(512,284)	(490,468)

0285

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of Sewer Utility Adjusted Present Operating Income

by System

- Present -

1991 (Interim)

SUMMARY OF SEWER UTILITY ADJUSTED PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
SEWER SYSTEMS (FPSC)			1991 UTILITY ADJUSTED PRESENT OPERATING INCOME											
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME			
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	597,655	0	597,655	228,114	140,009	(9,307)	103,799	(7,309)	453,306	144,349	1,991,199	7.25%
2	Apache Shores	Citrus	18,079	0	18,079	16,370	3,123	0	2,829	(3,026)	19,296	(1,217)	54,562	-2.23%
3	Apple Valley	Seminole	70,177	0	70,177	35,687	3,924	0	3,971	8,072	51,655	18,522	67,250	27.54%
4	Beacon Hills	Duval	557,167	0	557,167	534,513	36,845	0	88,555	(69,573)	590,341	(33,174)	638,349	-3.96%
5	Beecher's Point	Putnam	6,150	0	6,150	14,822	778	0	1,311	(4,563)	12,328	(6,178)	17,918	-34.67%
6	Burnt Store	Charl / Lee	166,026	0	166,026	69,865	20,510	0	48,401	(2,905)	136,771	29,255	424,432	6.89%
7	Chuluota	Seminole	40,688	0	40,688	48,649	37,951	0	4,421	(46,910)	44,112	(3,424)	1,065,118	-0.32%
8	Citrus Park	Marion	136,105	0	136,105	56,643	20,804	0	16,849	(840)	83,456	42,649	643,032	6.63%
9	Citrus Springs Util	Citrus	153,318	0	153,318	85,383	22,736	0	25,610	600	134,337	18,981	180,078	10.54%
10	Deltona Utilities	Volusia	828,729	0	828,729	696,925	331,654	0	86,667	(264,969)	850,278	(21,549)	6,093,967	-0.35%
11	Fisherman's Haven	Martin	33,028	0	33,028	29,236	4,122	0	3,723	(3,052)	34,029	(1,001)	51,820	-1.93%
12	Fla. Cent. Comm. Pk	Seminole	69,480	40	69,520	86,044	8,978	0	13,643	(18,770)	89,896	(20,376)	1,570	-1297.80%
13	Fox Run	Martin	16,940	0	16,940	28,627	3,947	0	5,076	(9,914)	27,736	(10,796)	57,376	-18.82%
14	Holiday Haven	Lake	14,672	0	14,672	26,757	1,857	0	3,957	(7,642)	24,929	(10,257)	25,872	-39.65%
15	Jungle Den	Volusia	15,659	0	15,659	53,098	7,649	0	4,427	(26,160)	39,014	(23,355)	282,524	-8.27%
16	Lekani Heights	Martin	174,370	0	174,370	81,794	22,089	0	16,845	12,275	133,063	41,367	312,163	13.25%
17	Leisure Lakes	Highlands	30,638	0	30,638	24,410	4,268	0	2,968	(2,039)	29,626	1,012	40,925	2.47%
18	Marco Shores Util	Collier	118,798	2,300	121,098	44,418	12,913	0	15,194	10,669	83,194	37,904	339,074	11.18%
19	Marion Oaks Util	Marion	442,802	0	442,802	203,599	80,701	0	62,014	(10,500)	335,813	106,989	1,856,680	5.76%
20	Meredith Manor	Seminole	14,161	0	14,161	8,781	446	0	1,827	934	11,968	2,193	6,750	32.49%
21	Morningview	Lake	16,072	0	16,072	14,058	5,378	0	1,722	(3,175)	17,983	(1,911)	47,136	-4.05%
22	Palm Port	Putnam	23,015	0	23,015	19,656	3,753	(1,206)	3,337	(1,766)	23,775	(760)	31,420	-2.42%
23	Palm Terrace	Pasco	98,424	0	98,424	194,383	20,621	0	20,085	(59,091)	175,999	(77,575)	281,991	-27.51%
24	Park Manor	Putnam	7,990	0	7,990	12,774	1,331	(215)	1,528	(3,165)	12,252	(4,262)	12,093	-35.24%
25	Point O' Woods	Citrus	20,799	0	20,799	22,354	7,006	0	7,018	(13,480)	22,898	(2,099)	305,713	-0.69%
26	Salt Springs	Marion	93,658	0	93,658	48,742	5,321	0	9,635	9,232	72,929	20,729	58,309	35.55%
27	Silver Lake Oaks	Putnam	5,863	0	5,863	11,586	593	0	1,297	(3,396)	10,091	(4,228)	15,279	-27.67%
28	South Forty	Marion	51,992	30	52,022	33,824	30,470	0	9,283	(20,233)	53,344	(1,322)	489,220	-0.27%
29	Spring Hill Util	Hernando	1,449,936	0	1,449,936	646,195	113,943	0	150,136	140,307	1,050,581	399,355	1,970,755	20.26%
30	Sugar Mill	Volusia	156,749	0	156,749	90,718	13,537	0	34,790	(6,546)	132,499	24,250	428,766	5.66%

(Continued...)

0285-2

Revised 6/17/92

SUMMARY OF SEWER UTILITY ADJUSTED PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

SEWER SYSTEMS (FPSC)			1991 UTILITY ADJUSTED PRESENT OPERATING INCOME											
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	428,005	0	428,005	221,154	64,416	0	154,206	(13,446)	426,330	1,675	0	ERR
2	Sunny Hills Util	Washington	72,529	0	72,529	52,801	13,021	0	8,791	(6,940)	67,673	4,856	197,251	2.46%
3	Sunshine Parkway	Lake	27,144	0	27,144	14,892	4,373	0	3,539	(2,491)	20,314	6,830	148,843	4.85%
4	University Shores	Orange	876,279	0	876,279	527,955	106,187	(1,431)	124,509	(43,850)	713,570	162,709	3,148,182	5.17%
5	Venetian Village	Lake	33,643	0	33,643	25,403	2,934	334	3,273	(516)	31,428	2,215	52,921	4.19%
6	Woodmere	Duval	368,677	0	368,677	383,464	70,295	0	54,315	(86,161)	421,912	(53,235)	1,228,420	-4.33%
7	Zephyr Shores	Pasco	35,460	0	35,460	63,201	7,232	0	7,508	(17,923)	60,018	(24,558)	65,664	-37.40%
8														
9	TOTAL - SEWER		7,270,877	2,370	7,273,247	4,754,874	1,235,716	(11,826)	1,107,080	(577,171)	6,506,682	764,565	22,830,522	3.35%
10														
11	TOTAL - WATER & SEWER		19,882,350	216,299	20,098,649	12,553,050	2,963,262	(12,447)	2,828,259	(896,127)	17,435,997	2,662,652	56,886,180	4.68%

0285-3

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Sewer Per Book Present Operating Income
by System**

- Present -

1991 (Interim)

SUMMARY OF SEWER PER BOOK PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

Line No.	System	County	1991 PER BOOK PRESENT OPERATING INCOME											Rate Base	Rate of Return
			OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME				
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income			
1	Amelia Island	Nassau	602,885	0	602,885	231,700	140,009	(9,307)	96,826	(5,838)	453,390	149,495	2,037,081	7.34%	
2	Apache Shores	Citrus	14,730	0	14,730	17,038	3,123	0	1,871	(4,193)	17,839	(3,109)	55,268	-5.63%	
3	Apple Valley	Seminole	71,030	0	71,030	36,279	3,924	0	3,518	8,331	52,052	18,978	67,716	28.03%	
4	Beacon Hills	Duval	549,658	0	549,658	544,854	36,845	0	77,198	(72,181)	586,716	(37,059)	845,888	-4.36%	
5	Beecher's Point	Putnam	6,042	0	6,042	15,140	778	0	733	(4,551)	12,100	(6,058)	18,961	-31.95%	
6	Burns Store	Charl / Lee	61,503	0	61,503	71,338	8,902	0	41,428	26,771	148,437	(86,933)	(2,401,151)	3.62%	
7	Chuluota	Seminole	39,973	0	39,973	49,567	37,951	0	3,073	(47,032)	43,559	(3,586)	1,065,834	-0.34%	
8	Citrus Park	Marion	57,593	0	57,593	58,174	20,804	0	11,396	(28,949)	61,425	(3,631)	644,932	-0.59%	
9	Citrus Springs Util	Citrus	154,108	0	154,108	88,512	22,736	0	22,850	1,394	135,292	18,617	154,557	12.17%	
10	Delfona Utilities	Volusia	814,324	0	814,324	722,642	331,654	0	57,364	(269,461)	842,399	(28,075)	6,108,816	-0.46%	
11	Fisherman's Haven	Martin	20,246	0	20,246	30,164	4,122	0	2,063	(7,660)	28,689	(8,443)	55,168	-15.30%	
12	Fla. Cenl. Comm. Pk	Seminole	66,011	40	66,051	88,084	8,978	0	9,283	(19,321)	87,004	(20,953)	7,358	-284.76%	
13	Fox Run	Martin	10,348	0	10,348	29,570	3,947	0	3,628	(12,285)	24,860	(14,512)	61,094	-23.75%	
14	Holiday Haven	Lake	14,638	0	14,638	27,580	1,857	0	2,700	(7,557)	24,580	(9,941)	28,682	-34.42%	
15	Jungle Den	Volusia	15,454	0	15,454	54,133	7,649	0	3,001	(26,128)	38,656	(23,202)	284,248	-8.16%	
16	Leikani Heights	Martin	105,366	0	105,366	84,215	22,089	0	11,068	(12,467)	104,905	461	313,938	0.15%	
17	Leisure Lakes	Highlands	30,414	0	30,414	25,180	4,268	0	2,420	(2,236)	29,631	783	42,603	1.84%	
18	Marco Shores Util	Collier	86,792	2,300	89,091	46,157	12,913	0	11,941	(9,923)	61,088	28,004	755,065	3.71%	
19	Marion Oaks Util	Marion	340,943	0	340,943	209,912	80,701	0	51,250	(47,289)	294,575	46,369	1,862,619	2.49%	
20	Meredith Manor	Seminole	14,139	0	14,139	8,878	446	0	1,893	931	11,949	2,190	6,786	32.27%	
21	Morningview	Lake	15,915	0	15,915	14,388	5,378	0	1,247	(3,184)	17,829	(1,914)	47,348	-4.04%	
22	Palm Port	Putnam	23,852	0	23,852	20,181	3,753	(1,206)	2,738	(1,430)	24,037	(184)	31,761	-0.58%	
23	Palm Terrace	Pasco	97,844	0	97,844	201,981	20,621	0	12,929	(59,695)	175,836	(77,992)	292,064	-26.70%	
24	Park Manor	Putnam	8,169	0	8,169	13,020	1,331	(215)	1,110	(3,028)	12,217	(4,048)	11,847	-34.17%	
25	Point O' Woods	Citrus	20,804	0	20,804	23,040	7,006	0	6,098	(13,466)	22,678	(1,874)	309,196	-0.61%	
26	Salt Springs	Marion	42,252	0	42,252	49,782	5,321	0	5,686	(9,024)	51,765	(9,513)	58,593	-16.24%	
27	Silver Lake Oaks	Putnam	5,926	0	5,926	11,872	593	0	857	(3,367)	9,955	(4,029)	18,171	-22.17%	
28	South Forty	Marion	8,971	30	9,001	34,438	30,470	0	6,218	(35,518)	35,608	(26,607)	490,074	-5.43%	
29	Spring Hill Util	Hernando	1,414,406	0	1,414,406	689,481	113,943	0	125,714	127,168	1,036,305	378,101	1,979,777	19.10%	
30	Sugar Mill	Volusia	160,011	0	160,011	93,613	13,537	0	31,737	(5,634)	133,253	26,758	445,940	6.00%	

(Continued...)

0285-5

Revised 6/17/92

SUMMARY OF SEWER PER BOOK PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

SEWER SYSTEMS (FPSC)			1991 PER BOOK PRESENT OPERATING INCOME											
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES					NET OPERATING INCOME			
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	428,955	0	428,955	229,070	(4,334)	0	145,961	107,502	478,200	(49,245)	(4,334,231)	1.14%
2	Sunny Hills Util	Washington	46,672	0	46,672	54,807	13,021	0	5,089	(16,248)	56,850	(9,977)	207,494	-4.81%
3	Sunshine Parkway	Lake	26,491	0	26,491	15,194	4,373	0	3,028	(2,809)	19,787	6,705	153,749	4.36%
4	University Shores	Orange	859,603	0	859,603	542,094	106,187	(1,431)	105,414	(48,318)	703,948	155,655	3,159,917	4.93%
5	Venetian Village	Lake	33,158	0	33,158	25,964	2,934	334	2,542	(649)	31,125	2,033	53,801	3.79%
6	Woodmere	Duval	362,637	0	362,637	390,729	70,295	0	43,660	(87,275)	417,409	(54,772)	1,233,783	-4.44%
7	Zephyr Shores	Pasco	35,233	0	35,233	65,474	7,232	0	4,903	(18,004)	59,605	(24,372)	71,160	-34.25%
9	TOTAL - SEWER		6,667,099	2,370	6,669,468	4,894,445	1,155,358	(11,826)	919,996	(612,623)	6,345,351	324,117	16,247,907	1.99%
11	TOTAL - WATER & SEWER		18,772,490	216,299	18,988,789	12,995,346	2,869,275	(12,447)	2,317,845	(1,121,513)	17,048,507	1,940,282	50,955,160	3.81%

0285-6

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Sewer Utility Adjustments to
Present Operating Income**

by System

- Present -

1991 (Interim)

SUMMARY OF SEWER UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
	SEWER SYSTEMS (FPSC)			1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME									
				OPERATING REVENUES			TOTAL OPERATING EXPENSES						
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	NET OPERATING INCOME	
1	Amelia Island	Nassau	(5,230)	0	(5,230)	(5,586)	0	0	6,973	(1,471)	(84)	(5,146)	
2	Apache Shores	Citrus	3,349	0	3,349	(668)	0	0	959	1,166	1,457	1,892	
3	Apple Valley	Seminole	(853)	0	(853)	(593)	0	0	454	(258)	(397)	(455)	
4	Beacon Hills	Duval	7,509	0	7,509	(10,340)	0	0	11,357	2,608	3,824	3,885	
5	Beacher's Point	Putnam	108	0	108	(318)	0	0	578	(32)	228	(120)	
6	Burnt Store	Charl / Lee	104,523	0	104,523	(1,474)	11,608	0	6,975	(28,776)	(11,688)	116,189	
7	Chuluota	Seminole	715	0	715	(917)	0	0	1,348	122	553	162	
8	Citrus Park	Marion	78,512	0	78,512	(1,531)	0	0	5,453	28,110	32,031	46,481	
9	Citrus Springs Util	Citrus	(790)	0	(790)	(3,129)	0	0	2,967	(794)	(955)	185	
10	Deftona Utilities	Volusia	14,405	0	14,405	(25,917)	0	0	29,303	4,492	7,879	6,526	
11	Fisherman's Haven	Martin	12,782	0	12,782	(928)	0	0	1,861	4,608	5,340	7,442	
12	Fla. Cent. Comm. Pk	Seminole	3,469	0	3,469	(2,040)	0	0	4,380	551	2,891	578	
13	Fox Run	Martin	6,592	0	6,592	(944)	0	0	1,448	2,372	2,876	3,715	
14	Holiday Haven	Lake	34	0	34	(823)	0	0	1,258	(85)	349	(316)	
15	Jungle Den	Volusia	205	0	205	(1,035)	0	0	1,426	(32)	358	(153)	
16	Leilan Heights	Martin	69,004	0	69,004	(2,421)	0	0	5,777	24,742	28,098	40,906	
17	Leisure Lakes	Highlands	224	0	224	(770)	0	0	568	197	(5)	229	
18	Marco Shores Util	Collier	32,006	0	32,006	(1,739)	0	0	3,253	20,592	22,107	9,900	
19	Marion Oaks Util	Marion	101,859	0	101,859	(6,314)	0	0	10,763	38,789	41,239	60,620	
20	Meredith Manor	Seminole	22	0	22	(117)	0	0	134	3	20	3	
21	Morningview	Lake	157	0	157	(330)	0	0	474	10	154	4	
22	Palm Port	Putnam	(837)	0	(837)	(525)	0	0	599	(335)	(262)	(575)	
23	Palm Terrace	Pasco	580	0	580	(7,598)	0	0	7,156	804	163	417	
24	Park Manor	Putnam	(179)	0	(179)	(246)	0	0	418	(138)	35	(214)	
25	Point O' Woods	Citrus	(5)	0	(5)	(686)	0	0	920	(14)	220	(225)	
26	Salt Springs	Marion	51,406	0	51,406	(1,040)	0	0	3,948	18,256	21,164	30,242	
27	Silver Lake Oaks	Putnam	(63)	0	(63)	(286)	0	0	440	(19)	136	(199)	
28	South Forty	Marion	43,021	0	43,021	(614)	0	0	3,065	15,285	17,736	25,285	
29	Spring Hill Util	Hernando	35,530	0	35,530	(23,285)	0	0	24,422	13,139	14,276	21,254	
30	Sugar Mill	Volusia	(3,262)	0	(3,262)	(2,895)	0	0	3,053	(912)	(754)	(2,508)	

(Continued...)

0285-8

Revised 6/17/92

SUMMARY OF SEWER UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S)

Explanation: Provide a summary schedule that shows the present operating income for all the systems filed in this docket for the test year.

SEWER SYSTEMS (FPSC)			1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME									
Line No.	System	County	OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME
			Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	
1	Sugar Mill Woods	Citrus	(950)	0	(950)	(7,916)	68,749	0	8,245	(120,948)	(51,870)	50,920
2	Sunny Hills UH	Washington	25,857	0	25,857	(2,006)	0	0	3,722	9,308	11,024	14,833
3	Sunshine Parkway	Lake	653	0	653	(302)	0	0	511	318	527	126
4	University Shores	Orange	16,676	0	16,676	(14,139)	0	0	19,098	4,686	9,623	7,054
5	Venetian Village	Lake	485	0	485	(561)	0	0	730	134	303	182
6	Woodmere	Duval	6,040	0	6,040	(7,265)	0	0	10,654	1,114	4,503	1,537
7	Zephyr Shores	Pasco	227	0	227	(2,273)	0	0	2,805	80	412	(186)
8												
9	TOTAL - SEWER		603,779	0	603,779	(139,571)	80,357	0	187,892	35,462	163,331	440,448
10												
11	TOTAL - WATER & SEWER		1,109,860	0	1,109,860	(442,296)	93,987	0	510,414	225,386	387,490	722,369

0285-9

Revised 6/17/92

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

**Summary of
Sewer Detailed Utility Adjustments to
Present Operating Income**

by System

- Present -

1991 (Interim)

SUMMARY OF SEWER DETAILED UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 1 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S), B-3 (S)

Explanation: Provide a summary schedule that shows the detailed adjustments to present operating income for all the systems filed in this docket for the test year.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
SEWER SYSTEMS (FPSC)			1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)														
Line No.	System	County	REVENUES		O&M EXPENSE						DEP. EXP.	TAXES OTHER THAN INCOME			INCOME TAXES	TOTAL ADJUSTMENTS	
			Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal		Calculate Income Tax Impacts Due to Adjustments
1	Amelia Island	Nassau	(5,230)	(5,586)							(5,586)	0	(235)	7,209	6,973	(1,471)	(5,146)
2	Apache Shores	Citrus	3,349	(668)							(668)	0	151	808	959	1,168	1,892
3	Apple Valley	Seminole	(853)	(593)							(593)	0	(38)	492	454	(258)	(455)
4	Beacon Hills	Duval	7,509	(10,340)							(10,340)	0	338	11,019	11,357	2,608	3,885
5	Beecher's Point	Putnam	108	(318)							(318)	0	5	573	578	(32)	(120)
6	Burnt Store	Chari / Lee	104,523	(1,474)							(1,474)	11,608	4,704	2,272	6,975	(28,776)	116,189
7	Chuluota	Seminole	715	(917)							(917)	0	32	1,318	1,348	122	152
8	Citrus Park	Marion	78,512	(1,531)							(1,531)	0	3,533	1,920	5,453	28,110	46,481
9	Citrus Springs Util	Citrus	(790)	(3,129)							(3,129)	0	(36)	3,003	2,967	(794)	165
10	Deltona Utilities	Volusia	14,405	(25,917)							(25,917)	0	648	28,655	29,303	4,492	6,526
11	Fisherman's Haven	Marlin	12,782	(928)							(928)	0	575	1,085	1,661	4,608	7,442
12	Fla. Cent. Comm. Pk	Seminole	3,469	(2,040)							(2,040)	0	156	4,224	4,380	551	578
13	Fox Run	Martin	6,592	(944)							(944)	0	297	1,152	1,448	2,372	3,715
14	Holiday Haven	Lake	34	(823)							(823)	0	2	1,256	1,258	(85)	(316)
15	Jungle Den	Volusia	205	(1,035)							(1,035)	0	9	1,417	1,426	(32)	(153)
16	Leilani Heights	Martin	69,004	(2,421)							(2,421)	0	3,105	2,872	5,777	24,742	40,906
17	Leisure Lakes	Highlands	224	(770)							(770)	0	10	558	568	197	229
18	Marco Shores Util	Collier	32,006	(1,739)							(1,739)	0	1,440	1,813	3,253	20,592	9,900
19	Marion Oaks Util	Marion	101,859	(6,314)							(6,314)	0	4,584	6,180	10,763	36,789	60,620
20	Meredith Manor	Seminole	22	(117)							(117)	0	1	133	134	3	3
21	Morningview	Lake	157	(330)							(330)	0	7	467	474	10	4
22	Palm Port	Putnam	(837)	(525)							(525)	0	(38)	636	599	(335)	(575)
23	Palm Terrace	Pasco	580	(7,598)							(7,598)	0	26	7,130	7,156	604	417
24	Park Manor	Putnam	(179)	(246)							(246)	0	(8)	426	418	(138)	(214)
25	Point O' Woods	Citrus	(5)	(686)							(686)	0	(0)	920	920	(14)	(225)
26	Sak Springs	Marion	51,406	(1,040)							(1,040)	0	2,313	1,635	3,948	18,256	30,242
27	Silver Lake Oaks	Putnam	(63)	(286)							(286)	0	(3)	443	440	(19)	(199)
28	South Forty	Marion	43,021	(614)							(614)	0	1,936	1,129	3,065	15,285	25,285
29	Spring Hill Util	Hemando	35,530	(23,285)							(23,285)	0	1,599	22,823	24,422	13,139	21,254
30	Sugar Mill	Volusia	(3,262)	(2,895)							(2,895)	0	(147)	3,199	3,053	(912)	(2,508)

(Continued...)

0285-11

Revised 6/17/92

SUMMARY OF SEWER DETAILED UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-2 (S) Summary
 Page 2 of 2
 Preparer: Chuck Lewis
 Supporting Schedules: B-2 (S), B-3 (S)

Explanation: Provide a summary schedule that shows the detailed adjustments to present operating income for all the systems filed in this docket for the test year.

SEWER SYSTEMS (FPSC)			1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)														
Line No.	System	County	REVENUES		O&M EXPENSE					DEP. EXP.	TAXES OTHER THAN INCOME		INCOME TAXES		TOTAL ADJUSTMENTS		
			Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.		Subtotal	Calculate Income Tax Impacts Due to Adjustments
1	Sugar Mill Woods	Citrus	(950)	(7,916)							(7,916)	69,749	(43)	8,287	8,245	(120,948)	50,920
2	Sunny Hills Util	Washingto	25,857	(2,006)							(2,006)	0	1,164	2,558	3,722	9,308	14,833
3	Sunshine Parkway	Lake	653	(302)							(302)	0	29	482	511	318	126
4	University Shores	Orange	16,676	(14,139)							(14,139)	0	750	18,345	19,096	4,666	7,054
5	Venetian Village	Lake	485	(561)							(561)	0	22	709	730	134	182
6	Woodmere	Duval	6,040	(7,265)							(7,265)	0	272	10,382	10,654	1,114	1,537
7	Zephyr Shores	Pasco	227	(2,273)							(2,273)	0	10	2,595	2,605	80	(186)
9	TOTAL - SEWER		603,779	(139,571)	0	0	0	0	0	0	(139,571)	80,357	27,170	159,922	187,082	35,452	440,448
11	TOTAL - WATER & SEWER		1,109,860	(442,296)	0	0	0	0	0	0	(442,296)	93,987	49,944	460,470	510,414	225,387	722,369

0285-12

Revised 6/17/92

RECONCILIATION OF TOTAL INCOME TAX PROVISION

Company: SSU & DUI
 Docket No.: 920199-WS
 Test Year Ended: December 31, 1991
 Historic [x] or Projected []

FPSC
 Schedule: C-1
 Page 1 of 1
 Preparer: Bruce Gangnon
 Supporting Schedules: C-1/A, C-2, C-5, C-8, C-9
 Recap Schedules: None

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Total Utility	Non-filing Systems	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	\$1,043,851	(\$2,548,707)	(\$1,504,856)	\$883,108	(\$621,748)	(\$244,421)	(\$377,327)
2	Deferred Income Tax Expense	C-5	(\$321,440)	\$48,057	(\$273,383)	\$91,117	(\$182,266)	(\$96,411)	(\$85,855)
3	ITC Realized This Year (Per C-2)	C-8	\$126,949	(\$126,949)	\$0	\$0	\$0	\$0	\$0
4	ITC Amortization (All Companies) (3% ITC and IRC 46(f)(2))	C-8	(\$84,417)	\$0	(\$84,417)	\$31,774	(\$52,643)	(\$27,862)	(\$24,781)
5	Parent Debt Adjustment	C-9	(\$424,664)	\$0	(\$424,664)	\$159,808	(\$264,856)	(\$140,196)	(\$124,660)
6	Total Income Tax Expense		\$340,278	(\$2,627,599)	(\$2,287,320)	\$1,165,807	(\$1,121,513)	(\$508,890)	(\$612,623)

Effective Rate Excluding ITC's and Parent Debt

Current Taxes	(\$1,504,856)	\$883,108	(\$621,748)	(\$244,421)	(\$377,327)
Deferred Taxes	(\$273,383)	\$91,117	(\$182,266)	(\$96,411)	(\$85,855)
Total Taxes	(\$1,778,239)	\$974,225	(\$804,014)	(\$340,832)	(\$463,182)
Total Taxes	(\$1,778,239)	\$974,225	(\$804,014)	(\$340,832)	(\$463,182)
Pretax Income per C-2, Line 5	(\$4,656,195)	\$2,519,584	(\$2,136,631)	(\$905,746)	(\$1,230,815)
Effective Tax Rate	38.19%	38.67%	37.63%	37.63%	37.63%

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