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10	REBUTTAL TESTIMONY OF JUDITH J. KIMBALL
11	BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
12	ON BEHALF OF
13	SOUTHERN STATES UTILITIES, INC.
14	DOCKET NO. 950495-WS
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FPSC-RECORDS/REPORTING

- 1 Q. ARE YOU THE SAME JUDITH J. KIMBALL WHO SUBMITTED
- 2 PRE-FILED DIRECT TESTIMONY ON BEHALF OF SOUTHERN
- 3 STATES?
- 4 A. Yes, I am.
- 5 Q. COULD YOU PLEASE GIVE THE PURPOSE FOR YOUR REBUTTAL
- 6 TESTIMONY?
- 7 A. Yes, I will be rebutting various issues raised by
- 8 Office of Public Counsel witnesses Hugh Larkin, Jr.
- 9 and Donna DeRonne, as well as Kimberly Dismukes and
- 10 Sugarmill Woods Civic Association witness Buddy L.
- 11 Hansen. In addition, I will address various
- 12 Exceptions and Disclosures raised in FPSC Witness
- Dodrill's testimony. For ease of understanding as
- 14 to which party raised the issue, I will group the
- 15 rebuttal by witness category. Within the rebuttal,
- 16 testimony will be referred to as Larkin, K.
- 17 Dismukes, Hansen and Dodrill. I will begin my
- 18 rebuttal by addressing issues raised by Hugh
- 19 Larkin.
- 20 Q. WHAT DOES YOUR FIRST ISSUE RELATE TO?
- 21 A. On pages 12 through 14 of Larkin's testimony, the
- issue of the dollars on SSU's books in Account 1030
- is discussed. Although this testimony did not
- 24 result in an adjustment by Larkin, it was only
- 25 because he felt that other proposed non-used and

useful adjustments more than covered the amount of dollars booked to Account 1030 by SSU. Therefore, Larkin feels an additional adjustment is not required. However, he has, on page 14, reserved the right to update his recommendation based on information to be provided in my deposition Late Filed Exhibit 1.

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### 8 Q. WHAT DOES YOUR LATE FILED EXHIBIT 1 CONTAIN AND IS 9 THERE A PROBLEM REGARDING THIS LATE FILED?

This exhibit contains a list of the plants and the associated dollars that are booked to Account 1030 as of December 31, 1994, broken down between water, This Late Filed was sewer, and general plant. requested by the Office of Public Counsel during my deposition of November 8, 1995. That exhibit is included as Exhibit \_\_\_\_\_ (JJK-2). Larkin states that "As of January 26, 1996 we are still awaiting a response to Late Filed 1 from the Deposition of Judith Kimball..." This exhibit was delivered via a memorandum to Counsel of Record in Docket No. 950495-WS on November 13, 1995 by Kenneth A. Hoffman, Esq. (along with my Late Filed Exhibit 2). A copy of the transmittal memorandum is attached as Exhibit \_\_\_\_\_ (JJK-3). I have to wonder why, if Larkin had not received this exhibit, it was not

- brought to SSU's attention earlier. Instead,

  Public Counsel waited until almost three months

  later and presented it as a problem in completing

  their analysis and testimony.
- O. IN YOUR OPINION, IS THERE A PROBLEM WITH THE
  COMPANY RECORDING NON USED AND USEFUL ASSETS IN
  ACCOUNT 1030 AND ROLLING THESE BALANCES INTO PLANT
  IN SERVICE IN THE MFRS?
- No, there is not. In fact, there has been no 9 Α. change in SSU's treatment of Account 1030 balances 10 and MFR presentation in the current docket from 11 prior presentations before the FPSC. 12 Account 1030 balances 13 always rolled transmission and distribution and collection lines 14 into plant in service balances in the MFRs. In the 15 instant proceeding, the Account 1030 balances were, 16 for the most part, already in the Company's 17 beginning points because they appeared as part of 18 the year-end balances (before the application of 19 non-used and useful percentages) in Docket 920199-20 21 WS.

#### 22 Q. WHAT CHANGED IN THIS PROCEEDING?

23 A. One plant, Deep Creek, had not been included in
24 Docket 920199-WS because it was not then under FPSC
25 jurisdiction. That plant has a considerable amount

of non-useful lines recorded in Account 1030. We had to add those balances into plant in service in the present case. We also had to review each plant's balance in Account 1030 at December 1994 and compare it to the December 1991 balance to insure that if the account balance had increased or decreased from the 1991 balance, the dollars were trued up in the MFR presentation.

### 9 Q. WHAT DO THE ASSETS THAT ARE BOOKED TO ACCOUNT 1030 10 REPRESENT?

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Most of the future use dollars in Account 1030 pertain to the Deltona plants and the three plants Gorda were part οf the Punta (PGI) that acquisition. Deltona had dollars recorded Account 1030 at the time they were acquired and merged into SSU. As a result, SSU simply carried their balances over into SSU's ledgers in like The balances carried over from the amounts. Deltona books had been in place for some time and had not been updated by Deltona as a result of the acquisition. Deltona only updated this information in preparation for a rate case. Although PGI did not have dollars recorded to Account 1030, their did have a considerable amount of plants contributed lines which were non-used and useful.

1 At the time of booking the acquisition, I did an "estimate" of an amount which I assumed to be reasonable to place in the non-useful category. There was no formal engineering study done on the PGI assets to make an accurate determination of what should be booked to Account 1030.

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#### AT DECEMBER 1994, THEN, DID THE AMOUNTS RECORDED IN 7 Q. 8 ACCOUNT 1030 HAVE ANY RELEVANCE?

- Not a whole lot. They were pretty much stagnant Α. amounts which had been on the books for quite some time and had not been updated with an engineering study to determine the non-useful value at December The study that did update the non-used and 1994. useful numbers was, in fact, that conducted for the current rate case. Those results are published in the MFRs for Docket 950495-WS.
- IS IT UNUSUAL FOR ACCOUNT 1030 TO REFLECT BALANCES 17 Q. WHICH MIGHT NOT BE ENTIRELY ACCURATE AND UP-TO-18 19 DATE?
- Not really. Theoretically, non-used and useful is 20 Α. It is a time consuming a ratemaking concept. 21 endeavor to calculate and there are many diverse 22 opinions as to the assumptions and methodologies 23 which should be applied. This is obvious from 24 looking at Larkin's proposed \$51.5 25 million

- adjustment to SSU's filed numbers. As a result,
  most utilities only do a sophisticated calculation
  when preparing for rate cases or service
  availability filings.
- Q. HAS ANY HARM BEEN DONE TO THE CUSTOMERS BY SSU

  ROLLING ACCOUNT 1030 BALANCES INTO PLANT IN SERVICE

  ACCOUNT 1010 IN THE MFRS?
- Absolutely not. When the balances are rolled into 8 Α. 1010 the MFRs, the Engineering 9 Account in and useful current non-used 10 Department's percentages are then applied to the total value of 11 the assets. Interestingly, the total amount booked 12 December 31. 1994 1030 at was 13 Account to \$34,908,326 as indicated in the FPSC Audit Report, 14 Audit Exception 1. The total amount of non-used and 15 useful <u>lines</u> in the MFRs (including the three 16 counties that are not in the present docket) at 17 December 1994 is \$39,022,150. The total non-used 18 and useful at December 1994 (plant and lines) in 19 the MFR's (also including the three counties) is 20 It is obvious from this comparison, \$52,327,668. 21 that the book numbers in Account 1030 had not been 22 updated through 1994 and that the Company has 23 actually presented more non-used and useful in the 24 MFRs than what is recorded on the Company's books. 25

1	Obviously, there is no harm to ratepayers and no
2	adjustment is necessary simply because SSU rolled
3	the Account 1030 balance into the 1010 Account in
4	the same manner which we have done in past cases.
5	This procedural technique of presenting the
6	information in the MFRS simply does not impact
7	anything.

### 9 WHY ARE YOU INCLUDING DOLLARS THAT PERTAIN TO THE THREE COUNTY OPERATIONS IN YOUR COMPARISON?

- 10 A. We need to look at it on a total Company basis
  11 because the numbers that are referred to by staff
  12 in the Audit Report and by Larkin in his testimony
  13 refer to the "Balance" in Account 1030, which is,
  14 in fact, a total Company balance.
- 15 Q. IN YOUR OPINION, DOES IT MAKE SENSE TO BOOK NON16 USED AND USEFUL AS A CATEGORY OF ASSET SEPARATE
  17 FROM UTILITY PLANT IN SERVICE?
- No, it does not. First of all, the utility would 18 Α. like to keep intact what represents the value of an 19 In the case of transmission and collection 20 asset. lines, many times it isn't a matter of entire 21 segments of lines not having flows going through 22 23 them. Most of the lines do have flow going through 24 them; the non-used and useful is simply a percentage applied to that line value based on 25

various possible non used and useful scenarios. Thus, to capture a portion of the line and book it as non-useful is really meaningless. This is even more obvious when it comes to the plant side of the equation. To try to take the value of a well, for example, and say that twenty percent of it should be spun off and placed in future use plant is not only irrelevant because non-used and useful is a constantly changing number with growth and demand, but it also takes a continuing property record and attempts to divide it into two parts for book purposes. It is not something I think should be done.

Therefore, in late 1995 SSU took all assets except land which were booked to future use and moved them to the 1010 category. The Company is now depreciating all assets, whether theoretically useful or not. These assets were booked to Account 1030 up to this time primarily to segregate them for the depreciation calculation.

- Q. IS THERE ANY FINAL POINT YOU WOULD LIKE TO MAKE
  ABOUT THE TREATMENT OF THE 1030 ASSETS ON THE BOOKS
  AND IN THE MFRS?
- A. I would just like to summarize by saying I believe utilities are in a no-win situation where the

accounting and MFR reflection of non-used and useful is concerned. On the book side, it is too expensive for the utilities to calculate non-used and useful on an annual basis and even if it were done, it is not good accounting treatment to break up an asset and record it in two accounts. I personally believe, with some understandable exceptions, that these assets should be rolled into plant in service on the books as well as in the MFRs and non-used and useful calculations should be updated when circumstances call for it.

#### 12 Q. DO YOU AGREE WITH THE PROJECT SLIPPAGE ADJUSTMENT 13 PROPOSED BY LARKIN?

A. No, I do not. Larkin bases his proposed adjustment on an SSU appendix provided in response to OPC Interrogatory 165 that presented the status of capital projects as of August 31, 1995. We have updated that appendix to reflect results as of December 31, 1995. This updated status report is included as Exhibit \_\_\_\_\_ (JJK-4). Also included as Exhibit \_\_\_\_\_ (JJK-5) is a summary of the information presented in the status report which makes the same comparisons as Larkin did, but through year-end 1995. This summary shows that actual in-service capital additions, excluding the

lines constructed under the Lehigh refundable advance agreement, totaled \$22,933,548 compared to \$24,508,825 included in the MFRs. On a year-end basis, this represents an overstatement in the MFRs of \$1,575,277 of in service capital projects, or a 6.43% variance. More importantly, however, and consistent with Larkin's presentation, on a 13month average basis, there is only a \$190,579 variance between actuals and what is in the MFRs and it is a positive variance. In other words, on 13-month average basis, actual in-service additions exceeded what was filed in the MFRs. This amount represents a 2.52% variance over what was filed. Exhibit \_\_\_\_ (JJK-5) also contains the monthly activity included in the calculation of the 13-month average balance.

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- Q. WHY HAVE YOU EXCLUDED THE LINES CONSTRUCTED UNDER THE LEHIGH REFUNDABLE ADVANCE AGREEMENT FROM THE COMPARISON OF TOTAL 1995 PLANT IN SERVICE PROJECTED IN THE MFRS VERSUS ACTUALS?
- A. This construction spending is removed from the analysis because completion of these projects is not at SSU's discretion; Lehigh Corporation is responsible for this construction. Let me explain a little further.

SSU projected a cost of \$1,602,000 associated with the water lines and \$905,000 for wastewater collection lines for a total οf \$2,507,000. Only \$204,128 and \$355,276 of water and wastewater lines, respectively, were placed into service. The removal of this \$2,507,000 from the "filed to actual" plant in service comparison reduces the deviation of filed to actual plant in service to six and forty-three one hundredths percent (6.43%). It is appropriate to ignore the \$2,507,000 for purposes of the "filed" to "actual" comparison for the following reasons: (1) projects are funded by refundable advances; (2) the refundable advances operate as a reduction to rate base; (3) the funds were included in the 1995 plant in service projects solely to balance out the fact that the associated refundable advances had been included as deducted line items in the rate base calculation; (4) consideration of the refundable advances, a reduction to rate base, without consideration of the offsetting plant, an increase to rate base, would have resulted in an improper double reduction to rate base; and (5) the lines were not placed into service due to developer activity beyond SSU's control. The bottom line is

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- 1 there is and no that no rate base revenue 2 requirement impact from the fact that the 3 associated lines were not placed into service.
- Q. GIVEN THE ABOVE UPDATE THROUGH THE END OF 1995, IS

  A PROJECT SLIPPAGE ADJUSTMENT WARRANTED?
- 6 A. No, it is not.

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- 7 Q. WHAT IS THE NEXT ADJUSTMENT YOU WILL ADDRESS?
- Mr. Larkin proposes an adjustment to increase CIAC 8 Α. 9 by the amount of non-used and useful applied 10 against the categories of plant capacity fees and line/main extension fees by SSU in its MFRs. 11 Larkin acknowledges that the offset for non-used 12 appropriate in the useful is case 13 and contributed lines and contributed property other 14 than lines. He has assumed that the plant capacity 15 fees and line/main extension fees represent cash 16 provided by utility customers and that the entire 17 amount of the cash received is cost free capital to 18 SSU and should not have non-used and useful applied 19 to it. 20

#### 21 Q. WHAT ARE THE PROBLEMS WITH LARKIN'S ASSUMPTIONS?

A. From Larkin's discussion on page 19, lines 11 through 17, I believe he has assumed that SSU has applied non-used and useful percentages against plant capacity fees and line/main extension fees in

service area. This is an erroneous assumption. There are only three plants that have had non-used and useful applied to these two categories of CIAC. Those plants are Burnt Store, Deep Creek, and Sugar Mill Woods. They are also referred to as the PGI plants as they are the plants acquired from Punta Gorda Isles, Exhibit \_\_\_\_\_ (JJK-6) shows the plants and amounts that reconcile to the total dollars Larkin is proposing to adjust in his Exhibit \_\_\_\_\_ (HL-1), These amounts were taken from the Schedule 10. 1996 "A-12" Schedules in Volume III, Book 1 and Book 2 for Deep Creek, and workpapers contained in Volume XII, Books 1 and 7 for Burnt Store, water and wastewater, respectively, and Books 6 and 9 for Sugarmill Woods water and wastewater, respectively. WHY DID SSU APPLY A NON-USED AND USEFUL PERCENTAGE Q. TO PLANT CAPACITY FEES AND LINE/MAIN EXTENSION FEES AT THESE THREE PLANTS?

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A. There is a great deal of non-used and useful assets at these three plants. That non-used and useful existed at the time Southern States acquired the operations. These non-used and useful assets were funded by prepaid CIAC advanced by the developer at the time (1986/1987) in order to avoid the federal

tax on CIAC which was about to be passed into law. There are several important points regarding this prepaid CIAC. First of all, SSU never acquired the cash—it was spent to build the lines by the utility prior to SSU ownership. Secondly, this represents prepaid CIAC which should be fully offset against the non-useful assets, especially since SSU never received the cash. Third, this treatment of prepaid CIAC is consistent with that followed in the last rate case (Docket 920199-WS) for Burnt Store and Sugar Mill Woods and the last rate case before Charlotte County for Deep Creek.

- Q. IS THERE ANYTHING DIFFERENT ABOUT WHAT YOU HAVE

  DONE IN THESE MFR'S FROM THE PRESENTATION IN THE

  LAST CASE?
- A. Basically the treatment is pretty much the same. In the last case, the non-useful prepaids were removed from the rate case by the utility as a utility adjustment to its books. In the prior cases, I believe it was more difficult to see the entire picture because in some instances, the total pot of dollars was really not clear. In this case, we have presented the total CIAC dollars and then applied the non-useful calculation to show removal of the prepaids. The Commission supported the

- 1 removal of the prepaids in Docket 920199-WS.
- 2 Q. WHERE DID THE NON-USEFUL PERCENTAGE COME FROM THAT
  3 WAS APPLIED TO THE CIAC DOLLARS?
- A. The percentage represents the composite non-used and useful percentage that was developed for the related plant in service non-useful calculations and comes directly from page 7 of the A-5(W) and A-6(S) plant in service schedules.
- 9 Q. LARKIN ALSO INCLUDED ADJUSTMENTS TO ACCUMULATED

  10 AMORTIZATION OF CIAC RELATED TO THIS ISSUE. DO YOU

  11 AGREE WITH THOSE ADJUSTMENTS?
- 12 The Company's position is that there should be no Α. adjustment to remove the non-used and useful CIAC 13 related to prepaids. If there are no adjustments 14 made to SSU's numbers, then the related adjustments 15 to accumulated amortization are inappropriate. 16 17 adjustments are made to SSU's numbers; either in the methodology or in the non-used and useful 18 calculation then a fall-out to 19 percentage. accumulated amortization of CIAC is proper. 20
- Q. WHAT IS THE NEXT PROPOSED ADJUSTMENT WHICH YOU

  22 DISAGREE WITH?
- 23 A. Larkin has proposed reversing SSU's adjustment
  24 which restates accumulated depreciation to reflect
  25 the fact that the Company did not recover the

increased depreciation expense until final rates went into effect in September 1993. The proposed reversal would result in an increase to accumulated depreciation of \$199,086 and \$518,176 for water and wastewater, respectively. I disagree with Larkin's viewpoint that SSU is "retroactively" adjusting its books for items that SSU feels it has not fully recovered in rates in the past.

#### Q. WHAT SPECIFICALLY DO YOU DISAGREE WITH?

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First, there is no way the Company recovered the new depreciation rates in the past when Docket 900329-WS was dismissed (in the case of the Deltona plants) and when Docket 920199-WS was finalized and rates were authorized and implemented in September 1993. Just because the new rates were used to calculate accumulated depreciation in past MFRs doesn't mean the Company has recovered any of that increased expense. Recovery doesn't begin until the Company begins to collect the revenue designed to include that additional expense. This, in fact, did not occur until September 1993. basic concept of accounting is that expenses should be matched with revenue whenever feasible. one reason why there is such a thing as accrual accounting. If the Company's depreciation rates

reflect one level of expense and, yet, the revenue being collected reflects a different level of expense, then we have not properly matched the two.

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Secondly, the restatement of accumulated depreciation for the Deltona plants for 1989 and 1990 was nothing more than a correction of an These plants had incorrect rates in 1989 and 1990 as a result of calculations originally for 900329-WS which done Docket was later Unfortunately, SSU did not realize the dismissed. rates had been changed for the MFRs in that proceeding and continued to use them in calculating depreciation expense through 1991 in Docket 920199-Our adjustment for the Deltona plants simply WS. corrects this mistake. Again, there was no earlier recovery because Docket No. 900329-WS was dismissed.

- Q. IS THERE ANY PRECEDENT THAT YOU KNOW OF FOR RESTATING ACCUMULATED DEPRECIATION TO REFLECT THE OLD RATES UNTIL THE REVENUE IS REALIZED WHICH OFFSETS THE NEW LEVEL OF EXPENSE?
- A. Yes there is. The FPSC issued, on November 6,
  1995, Order No. PSC-95-1376-FOF-WS, related to an
  application for a rate increase by Ortega Utility
  Company. In that Order, the FPSC states the

#### 1 following: 2 find that "However, we do reported balances for accumulated 3 4 depreciation of plant 5 accumulated amortization of CIAC shall be reduced to remove the 6 increment associated with adoption 7 8 of guideline rates for MFR reporting 9 purposes before service rates were 10 increased to recover that added 11 expense." 12 An earlier order issued in a rate application for Orange-Osceola Utilities in Docket 871134-WS, 13 Order 20434, issued on December 8, 1988, also 14 15 supports the above Commission position as follows: "The Utility did not correctly 16 17 institute the depreciation amortization rates approved under 18 Order No. 17366. These rates should 19 have been instituted when the final 20 rates became effective." 21 In addition, Staff Advisory Bulletin No. 17 22 indicates a request for a "change in depreciation 23 rates outside a revenue rate case"..."also has the 24

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drawback of the likelihood of not matching expenses

- with revenues." It goes on to say "...there has
  been growing recognition that a change in
  depreciation rates should be associated with the
- 4 timing of new revenue rates."
- Q. IS THERE A DIFFERENCE IN HOW THE RESTATEMENT OF
  ACCUMULATED DEPRECIATION FOR THE DELTONA PLANTS FOR
  1989 AND 1990 SHOULD BE VIEWED VERSUS THE PLANTS
  THAT HAD DEPRECIATION RESTATED FOR 1991 THROUGH
- 9 **AUGUST 1993?**
- I don't believe there is. In both situations, the 10 11 MFR's were prepared using guidelines rates. 12 Order 900329-WS was dismissed, and revenues from Order 920199 did not begin to be realized until 13 14 September 1993, there is no possibility in either 15 situation that SSU could have already recovered the 16 higher depreciation expense through increased 17 rates.
- Q. DID SSU PROVIDE FOR A RELATED DECREASE TO

  ACCUMULATED AMORTIZATION OF CIAC AS MENTIONED IN

  THE CITED ORDER?
- A. Unfortunately, SSU overlooked that side of the equation. However, that information has since been provided to FPSC staff in response to FPSC Interrogatory 33. That adjustment would result in an average and year-end decrease to water

accumulated amortization of CIAC of \$128,751 and a
decrease to wastewater accumulated amortization of
CIAC of \$135,129.

At the same time that we agree with the adjustment to CIAC amortization just mentioned, the Commission should know that actual CIAC booked in 1995 is \$672,223 less than that projected for 1995 in this docket. The downward CIAC variance is \$444,020 in water and \$228,203 in wastewater. Known downward adjustments should be offset against known upward adjustments. Doing so would result in a reduction of CIAC of \$315,269 and \$93,074 for water and wastewater, respectively.

# 14 Q. DO YOU AGREE WITH THE PROPOSED CORPORATE INSURANCE 15 ADJUSTMENT OF -\$96,458?

- A. No, I do not, for a variety of reasons. To begin with, there are several flaws in the numbers as presented in Larkin's Exhibit \_\_\_\_\_\_ (HL-1), Schedule 22, related to this issue. They are as follows:
  - (1) The actual 1995 insurance premiums as indicated by Larkin did not include the impact of the Buenaventura Lakes acquisition. Thus, when Larkin applies the attrition factor of 1.95% to the 1995 actuals to arrive at the "1996 insurance

premium per OPC", he has understated the 1996 premium by \$63,096. This represents the insurance costs Buenaventura Lakes brought into the rate case in 1996. Buenaventura insurance costs can be verified in Volume II, Book 3 of 4, pages 314 through 317. Therefore, under Larkin's assumption in his exhibit, the "1996 insurance premium per OPC" would be \$692,223 instead of \$629,127.

- (2) SSU's budgeted 1995 premiums indicated on the bottom of Schedule 22 also did not include the impact of Buenaventura Lakes' insurance. As a result, the budgeted 1996 premiums of \$772,720 would also have to have \$63,096 added to that number for a new 1996 premium of \$821,036.
- insurance premiums, which are two very different things. In Interrogatory 252, OPC asks for actual 1995 insurance premiums, not expense. If one looks at MFR Volume II, Book 1, page 175 and adds up the total company insurance expense for 1995, it will be found that the number totals \$593,878. However, Interrogatory Appendix 252-A indicates that the total company insurance budget for 1995 was \$757,940. One of the reasons for this difference is that insurance costs are, in part, capitalized

as part of the overhead factor to the Company's capital projects. As a result, if an attempt is made to compare the MFR expense (accrual basis) to the budget (cash basis), it will never match, even if there was no variance in actuals from what was budgeted. Larkin attempts to arrive at the net of capital expense adjustment through his calculations on lines 8 through 11 of Schedule 22. The problem is that on line 1 he uses an understated amount for actual 1995 insurance premiums.

# 11 Q. IS THERE UPDATED INFORMATION AS TO THE ACTUAL 1995 12 INSURANCE PREMIUMS?

Α.

Yes, there is quite a significant change as it relates to the premiums for workers compensation. The Company recently filed a revised response to OPC Interrogatory 252 which includes Appendix 252R-A which indicates the actual workers compensation premium disbursements in the years 1992 through 1995 and the 1995 budget. The amount indicated as the 1995 actual premium for workers compensation in Appendix 252-A was necessarily incomplete. As the Company indicated in its initial response, the premiums for workers compensation were subject to year-end audits which could result in additional premiums being charged or credits being issued.

The \$136,023 indicated on that appendix did not include paid losses or the cash impact of premiums related to prior periods. The new appendix indicates the Company paid out \$474,166 in 1995 related to workers compensation; \$338,143 more than was indicated in Appendix 252-A as the Company's 1995 actuals for workers compensation. That would bring the Company's actual 1995 premiums in total for insurance to \$955,237 compared to a budget of \$757,940. On a gross expense basis, the 1995 books recorded \$371,150 of workers compensation expense compared to a 1995 budget of \$250,000. Obviously if any adjustment to gross insurance expense is warranted, it is an increase of \$121,150 -- the difference between the \$250,000 workers compensation in the 1995 MFR projection and the \$371,150 actual expense for 1995--not a decrease. I have included the revised response to OPC Interrogatory 252 as Exhibit \_\_\_\_\_ (JJK~7). SSU that the increase in 1995 requests compensation expense above the expense projected in the MFRs be used as an offset to any reduction the Commission may find to SSU's expenses without exceeding the revenue requirement projected in the MFRs.

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#### 1 Q. IS THERE ANYTHING ADDITIONAL YOU WOULD LIKE TO ADD 2 REGARDING THIS ADJUSTMENT?

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Yes there is. On Larkin's Schedule 22 and on many Α. of the other schedules proposing adjustments, witnesses have used the Company's 1996 attrition factor of 1.95% in calculating the adjustments. When the Commission is considering downward adjustments to the Company's expenses, it should also keep in mind that the actual price index for 1996 established by the FPSC in Docket 960005-WS issued February 9, 1996 is 2.49%, the conservative 1.95% used in the current filing. known and quantifiable figure of 2.49% should be applied to the 1995 FPSC filed expenses and the resulting increased expense of \$45,107 should be considered as an offset to any decreases to SSU's revenue requirements. To do otherwise would encourage utilities to use "high-end" projections in MFRs to avoid being detrimentally impacted if projections, such as SSU's 1.95% attrition factor, are determined to have been too conservative. Exhibit (JJK-8) contains the attrition differential calculation. Also SSU sees distinction between the proposed adjustment recognize the impact of a subsequent PSC order

regarding attrition and the Commission's standard
practice, customarily agreed to by SSU to adjust
cost of capital to the level indicated in the
Commission's leverage graph order in effect at the
date of the Commission's agenda conference.

#### 6 Q. DOES THAT COMPLETE YOUR REBUTTAL OF LARKIN'S 7 TESTIMONY?

- I will now address some of K. 8 Α. Yes it does. Dismukes proposed adjustments. The first issue I 9 will discuss relates to the proposal to move some 10 Lehigh land to future use from plant in service. I 11 will only address the accuracy of the numbers; 12 Witness Vierima will discuss the proposed 60% 13 reduction to the land values. 14
- Q. DO YOU AGREE WITH THE VALUES OF THE LAND AS

  PRESENTED IN EXHIBIT \_\_\_\_\_ (KHD-1), SCHEDULE 37?

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A. The numbers in the top half of the schedule totaling \$257,577 are correct and represent the direct costs of the land acquisition. SSU has already indicated in response to FPSC Audit Request #104 that inclusion of the first three of these parcels in the MFRs was an oversight and that \$238,310 of direct costs related to these three parcels should have gone to future use land. What is not included on the top half of the schedule is

the total cost which has been included in the MFRs 1 land which includes such things 2 the consulting fees and overhead. As explained in my 3 response to Audit Request #104, when these costs are added to Parcel 4, which is to remain in plant 5 in service, the value of that parcel becomes 6 In the presentation on the lower part of \$33,203. 7 Dismukes presents 60% 8 schedule, K. 9 reduction to Parcel 4 as pertaining to sewer. This parcel of land pertains to the water plant, not 10 11 wastewater.

- 12 Q. IF THE COMMISSION SUPPORTED THE 60% REDUCTION TO

  13 THE LAND VALUES, IS IT PROPER TO MAKE THIS

  14 CALCULATION ON THE TOTAL AMOUNT INCLUDED IN THE

  15 MFRS?
- 16 A. No, it is not. That calculation should only be
  17 applied to the direct cost of the land from Lehigh.
  18 It should not be applied to SSU's costs associated
  19 with the land acquisition.
- Q. WHAT IS THE SECOND ISSUE IN K. DISMUKES' TESTIMONY

  WHICH YOU WILL DISCUSS?
- 22 A. The second issue regards the proposed adjustment to 23 remove non-used and useful assets from Lehigh's 24 plant in service as they relate to the developers 25 agreement with Lehigh Corporation and the

associated advances for construction. It appears that the main concern regarding this item is Dismukes' contention that additional lots were not taken into consideration in the denominator when calculating non-used and useful using the lot count methodology. From a methodology standpoint, I with the believe K. Dismukes agrees SSU presentation. Her testimony, on page 85, line 3, they are waiting for outstanding indicates this believe OPC issue. I discovery on the discovery being Interrogatory 343 is referenced. I have attached SSU's response to that interrogatory as Exhibit \_\_\_\_ (JJK-9). I believe it to be concise in explaining why the methodology followed by the Company is correct as well as the consequences of not following that methodology.

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### 17 Q. IS THERE ANY OTHER RELEVANT INFORMATION THAT NEEDS 18 TO BE DISCUSSED?

A. Yes, there are a few mechanical problems with Schedule 38. First of all, the "1996 average additions-LAC" which appears on the 4th line of the schedule as reflected by Dismukes are simple average numbers but should be 13-month averages. The correct 13-month average numbers are \$93,077 and \$191,019 for water and wastewater,

respectively. The contractor payments (line 5) are also simple averages instead of 13-month averages.

The correct numbers are \$57,538 for water and \$111,692 for wastewater.

One final point relates to page 85, lines 9 through 11, of K. Dismukes' testimony where she infers that the Company has said that "only a small portion of these assets are related to customers that have connected to the system." I reviewed 500 pages of an Appendix to Document Request 196 which she refers to and could find no statement by the Company to that effect. Perhaps she is making this inference from looking at the numbers alone, but she has not made that clear. As these were projected numbers, it would not seem the Company would be in a position to make such a statement.

### Q. ARE YOU, THEN, ACCEPTING THESE ADJUSTMENTS WITH THE CHANGES INDICATED ABOVE?

A. I am only accepting in theory that what is being proposed is correct in that SSU failed to calculate the appropriate non-used and useful percentage. The amount of the ultimate adjustment actually is a fall out number based on the final non-used and useful percentage arrived at by the Commission. It would be totally inappropriate to recognize this

adjustment to non-used and useful in the amount of \$1.8 million on top of a new non-used and useful The new percentage should take this adjustment into consideration. It is important to note that care must be exercised in making any adjustments related to this If, issue. example, a true-up downward adjustment to Lehigh plant in service is made as indicated in Exhibit (JJK-5), the same adjustment needs to be made to the advances before non-used and useful is applied. The net result should be no net impact to rate base or revenue requirements. In theory, the way we have approached the presentation is correct. Realistically, the actual non-used and useful percentage will not exactly equal the amount of advances being removed from the equation. Overall, a percentage is being applied to a large asset base constructed over long periods of time and at different cost rates. Theoretically, however, all else being equal, if the numbers are calculated correctly, the end result should have been a zero impact to rate base, which is what all parties are attempting to accomplish.

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Q. WHAT IS THE FINAL ADJUSTMENT PROPOSED BY K.
DISMUKES WHICH YOU WILL DISCUSS?

- 1 Α. She has provided the adjustments to the Buenaventura Lakes rate base which are required to 2 consistent with Commission 3 make MFRs the adjustments found in Order No. PSC-95-1325-FOF-WS, 4 5 Docket No. 941151-WS, issued October 31, 1995. rate base adjustments are as of December 31, 1994. 6 We agree that the adjustments to rate base provided 7 on her Schedule 39 are those ordered by the 8 9 Commission and that an adjustment to the MFRs in 10 the same amounts is appropriate.
- Q. DO YOU AGREE WITH THE CALCULATIONS TO REDUCE

  DEPRECIATION EXPENSE PRESENTED ON THE LOWER HALF OF

  SCHEDULE 39?

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No, I do not. The calculations simply take the Α. adjustments made to plant and CIAC and calculate one year of expense using composite depreciation and amortization rates. It is not appropriate to make these calculations on the total adjusted plant and CIAC amounts because these adjustments contain 1994 book activity which SSU already has in its SSU has provided detailed calculations to MFRs. FPSC staff as Late Filed Exhibit 1 from my deposition taken on January 19, 1996. That Late Filed contains detailed recalculation a depreciation expense and amortization expense for

1 1996 which can be compared to the original MFRs to determine the adjustment required. 2 The proper adjustment is a net decrease to depreciation 3 expense of \$2,132 in water and \$78,535 4 wastewater.

#### IS THERE ANY OTHER INFORMATION WHICH IS RELEVANT TO 6 Q. THE MATTER OF THE APPROPRIATE RATE BASE FOR 7 BUENAVENTURA LAKES? 8

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Yes, there is. While in the process of preparing the above mentioned Late Filed Exhibit 1, it came to our attention that certain asset retirements had not been properly offset to the accumulated This depreciation reserve. oversight, reduce accumulated corrected, would water depreciation by \$6,894 and would reduce wastewater accumulated depreciation by \$198,578. It was also discovered that the calculations performed to capitalized interest utilized remove Commission's approved depreciation rates instead of the incorrect rates used by Orange-Osceola on their books. The adjustment should be based on the incorrect depreciation rates. The correction of this calculation would increase water accumulated depreciation by \$513 and decrease wastewater accumulated depreciation by \$35,317. The

- 1 Commission approved all of these adjustments to 2 accumulated depreciation by unanimous vote at the 3 March 5 Agenda Conference. Therefore, adjustments should be reflected in this proceeding. 4 5 In response to a staff request, SSU has revised my 6 deposition Late Filed Exhibit No. 1 to reflect this 7 change to accumulated depreciation and forwarded it 8 to the Commission on March 12, 1996.
- 9 Q. DOES THE NEXT ISSUE TO BE DISCUSSED CONCERN WITNESS
  10 HANSEN'S TESTIMONY ON BEHALF OF THE SUGARMILL WOODS
  11 CIVIC ASSOCIATION?
- 12 Α. Yes, and it also addresses a portion of the FPSC 13 Audit Report sponsored by Staff Witness Charleston The issue I would like to discuss now 14 J. Winston. 15 relates to the adjustment the Company made to the 16 beginning points of wastewater CIAC in that portion 17 of the MFRs related to the Sugarmill Woods or "SMW" 18 service area. It is discussed in Audit Disclosure 19 No. 3 in the FPSC Audit Report.
- 20 Q. WHAT IS THE AMOUNT OF THAT ADJUSTMENT AND WAS IT
  21 AUDITED BY COMMISSION AUDITORS?
- A. The amount of the wastewater adjustment to the CIAC beginning points was a \$1,116,283 reduction to CIAC. Hansen made the point that Staff and/or OPC should audit the Sugarmill Woods CIAC account going

back to the audit for the certificate transfer. 1 2 The auditor, Ronald Mayes, did exactly that. "reconstructed the 'book balance' as of 12/31/91." 3 As stated in his Audit Disclosure No. 3, "There is 4 a definite difference between the amounts as filed 5 6 in Docket #920199-WS and the financial records of 7 the Company as of 12/31/91. The auditor did not find any errors in the 'booked amounts'". 8

# Q. MR. HANSEN STATES IN HIS TESTIMONY THAT HE DOES NOT KNOW ANY OF THE PARTICULARS OF THAT MISTAKE. DO YOU AGREE WITH HIS STATEMENT?

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No, I do not. In the second set of Interrogatories filed on SSU by Sugarmill Woods Civic Association, Interrogatory Number 23 specifically questioned this adjustment. Along with other information filed with our response to this interrogatory, we provided a brief explanation saying both the auditor and SSU had been unable to explain what had happened to cause the mistake in the past -- which mistake was to the detriment of SSU by resulting in an understatement of revenue requirements. SSU also included Appendix 23-B in our response which consisted of 56 pages of information provided to the FPSC auditor regarding this issue. Review of information should have provided this

knowledge of the matter to Mr. Hansen and it certainly should have put him on notice that an FPSC staff auditor already had audited this information from the time of the certificate transfer before Mr. Hansen submitted his testimony.

#### Q. DO YOU HAVE ANY NEW INFORMATION ON THIS MATTER?

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Since conclusion of the audit and after SSU's response to SMW Civic Association discovery, we contacted Bob Nixon, the consultant who put the SMW rate base together in Docket 920199-WS, under the supervision of Chuck Lewis, who has since left the Company. Mr. Nixon produced his workpapers for us and indicated they had added back to the CIAC accounts certain amounts that had been charged to the Acquisition Adjustment account in 1989. workpapers confirmed that they had added back to wastewater CIAC \$1,108,870 that had been booked to the acquisition adjustment account as a credit. Mr. Nixon could not remember why they had done this. My belief is that they thought the entry that had been booked to the acquisition adjustment account as a credit was in error and that it should have been booked to CIAC. Ιf that is what happened, it was a totally unfounded assumption and the books are correct as they stand.

- Q. COULD YOU ATTEMPT TO EXPLAIN THE CIRCUMSTANCES

  BEHIND WHAT YOU BELIEVE WAS THE CAUSE OF THE

  OVERSTATEMENT OF CIAC IN THE MFRS FOR DOCKET

  920199-WS?
- 5 Α. The transaction that created the overstatement of 6 CIAC involved a \$4.9 million transfer of utility 7 assets from Punta Gorda Isles, Inc. to Southern 8 States' Sugarmill Woods water and sewer plant 9 assets for lines that were installed in Oak 10 Village. This transfer was consummated on August 11 21, 1989 even though it was part of the original 12 purchase agreement closed in December 1988. 13 Construction was not yet complete and the Division 14 of Florida Land Sales had not yet signed off on the 15 project as to completion of the improvements at the 16 time of closing the acquisition.

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When the assets were turned over to Southern States, a list was received from the Controller of Punta Gorda Isles which indicated those lots for which Advances for Construction (prepaid CIAC) had already been received and recorded on the utility's books. The water advances totaled \$87,080 and the wastewater advances, \$1,108,870, or a total of \$1,195,950. When the transaction was recorded by Southern States, the entire credit of \$1,195,950

should have been recorded to Acquisition Adjustment, because it was already included in the Advances account. Instead, the transaction was incorrectly recorded to CIAC in the full amount of \$4.9 million with the offset being to various plant in service accounts.

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Once the CIAC overbooking was discovered, the amount of the advances (\$87,080 for water and \$1,108,870 for wastewater) were reversed out of CIAC and the Acquisition Adjustment account was credited in total for \$1,195,950. It is this credit entry that went to the Acquisition Adjustment account that was added back to CIAC in the MFRs prepared in Docket 920199. The \$87,080 is exactly the amount of the difference on the water side between what the MFRs said and what the books On the wastewater side, the adjustment to said. the beginning points was \$1,116,283, \$1,108,870 of which relates to the above described transaction. When the MFRs were put together for Docket 920199-WS, they probably believed this correction of a previous error in booking was wrong--therefore, they added it back to CIAC. This leaves a wastewater unexplained difference of \$7,413. Exhibit \_\_\_\_\_ (JJK-10) provides a reconciliation

- between the amount included in the MFRs in Docket
  2 920199-WS and the books.
- 3 Q. DO YOU AGREE WITH MR. HANSEN'S POSITION THAT PEOPLE
- 4 WHO HAVE PREPAID CIAC AND HAVE NOT BUILT ON THE LOT
- 5 SHOULD RECEIVE A REFUND?
- 6 No, I do not. First of all, most if not all of the Α. 7 prepayments were made by the developer, not the 8 individual who might own a lot but has not yet 9 built on it. Secondly, even though SSU booked the 10 prepayments as CIAC SSU never received possession of that cash CIAC. It was used to build lines by 11 12 the utility prior to SSU's ownership. On top of 13 that, SSU does not earn on the related assets 14 because they are non-used and useful and, of 15 course, SSU never earns on the CIAC. In addition, 16 SMW will continue to require capital improvements 17 throughout the years which, given the nature of the 18 prepaids, will have little, if any, future funding 19 from CIAC. Given the above facts, I see no 20 justification for a refund of CIAC on the part of 21 SSU.
- Q. PLEASE COMMENT ON THE CONTENTS OF AUDIT EXCEPTION

  NUMBER ONE FROM THE FPSC AUDIT REPORT AS SPONSORED

  BY R. DODRILL.
- 25 A. It is difficult, to say the least, to figure out

how to approach a response to this audit exception. I think the conclusion reached by Mr. Dodrill in this Exception is that SSU's books and records are in violation of Rule 25-30.450 which says that worksheets, etc. supporting the schedules and data submitted must be organized in a systematic and to enable Commission rational manner so as personnel to verify the schedules in an expedient manner and minimum amount of time. That conclusion was, I believe, the result of the Company saying it would take two weeks to reconcile Accumulated Depreciation in the general ledger to Accumulated Depreciation in the MFRs. I do not believe the need for that reconciliation and the time that it would take has anything to do with the ability to follow the MFRs or to expediently review them. Mr. Dodrill had been told very early in the audit how accumulated depreciation had been handled in the MFRs and that it would take some time to do a reconciliation since we had never been asked to do that before. His real problem was that he forgot to ask us to do this until his audit period was almost over because he concentrated so much of his audit time on Marco Island. Out of 54 Audit Service Requests submitted by Dodrill, 35 pertained

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to Marco Island. Through September 25 (only three weeks prior to the end of the field work), Dodrill had only submitted seven Audit Service Requests on matters other than Marco Island.

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On Friday, October 6, Mr. Dodrill presented me with Audit Document Request #113 with the due date left blank. The request was a two part request which included as part A, a request for the lead workpapers for depreciation expense calculations, including support for the rates used. Part B of the request was for the reconciliation of book Accumulated Depreciation to MFR Accumulated Depreciation. Mr. Dodrill asked me when we would be able to get this information to him. I told him that it would take us at least two weeks to accomplish -- that the person I would have work on this project was scheduled to attend the NARUC school the week of October 9 and would therefore be out of the office for a week. As a result, I asked for a due date of Friday, October 20. Mr. Dodrill ignored my request and put a due date of October 13, 1995 with "FIRM" written after it. On Monday, October 9, I provided Mr. Dodrill with the information for part A of the request. indicated the earliest we could respond with Part B

was by Friday, October 20. Upon giving Part A to Mr. Dodrill, I explained that I kept the rate analyst from going to the NARUC school in order to complete this request. I also told him that if he had told me early in the audit that he was going to be asking for this, that we would have had it done. Mr. Dodrill admitted that he had forgotten to ask for it. Obviously the looming completion date of the field work (October 13) was now weighing heavily on his mind. Part B of the request was faxed to Mr. Dodrill at the Orlando field office at 9:30 a.m. on Monday, October 23. It is included as Exhibit \_\_\_\_\_ (JJK-11).

#### 14 Q. IS THERE ANYTHING IN THE MFRS OR IN THE BOOKS WHICH 15 PUT THEM IN VIOLATION OF COMMISSION RULE 25.30.450?

A. No. Books are maintained in accordance with regulatory requirements and GAAP and the MFRs are prepared following FPSC guidelines. Depreciation calculations contained within the MFRs are straight-forward and easy to follow for each of the three test periods. Supporting workpapers were provided for the calculations in those years building up to the test years. There are obvious reasons why accumulated depreciation on the books does not agree with the MFRs. Audit Requests 22

and 71, included as Exhibit (JJK-12) and Exhibit \_\_\_\_\_ (JJK-13) discuss at length some of reasons for these differences. interesting to note that as early as August 9, the auditors were aware that book accumulated depreciation and accumulated amortization would not agree with the MFRs. However, Mr. Dodrill chose to wait until October 6 to request this reconciliation; some two months after Mr. Mayes requested the CIAC amortization reconciliation. One will also note from looking at Audit Request 22 contained in Exhibit \_\_\_\_\_ (JJK-12), that it also took us two weeks to reconcile CIAC amortization. These reconciliations are something that the Commission has never requested in the past. Had we known this was going to be a requirement, we would have had it completed prior to the auditors being on site. We pride ourselves in the fact that we had so many excellent supporting schedules and workpapers backing up the filing, only to find ourselves criticized for not having something we could not have anticipated. In my twelve years working for both the Commission and for Southern States, the Commission has never looked at our booked accumulated depreciation or accumulated

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amortization. They have simply audited the plant balances and verified the depreciation calculations and rates used within the MFRs. Whatever was on the books was incidental as long as they verified correct plant balances in the MFRS, correct rates, and correct mathematical calculations.

# Q. DO YOU AGREE WITH THE OPINION CONTAINED WITHIN THIS AUDIT EXCEPTION AS TO THE MFRS BEGINNING WITH THE GENERAL LEDGER AMOUNTS?

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The opinion stated that "the Audit Staff is of the belief that the MFRs should begin with the general ledger amount, then adjustments made to achieve the balance submitted for rates." In the Commission's own examples of MFR schedule formats, there are only two rate base schedules that reflect a "Balance per Books", then utility adjustments and finally the Adjusted Utility Balance. schedules are summary schedules A-2 which shows rate base and A-7 which summarizes non-used and useful adjustments. Interestingly enough, both of these schedules are based on averages pulling from other support schedules and are, therefore, not "per the books". All other schedules simply start with test year balances with no columns for In other words, the staff auditor is adjustments.

suggesting an approach that is not in the "format schedules" provided by FPSC to utility companies.

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If the Commission compared Southern States' MFRs, schedule by schedule, to the formats the Commission provides as a guide, they would be astonished and, I would hope, impressed, by the enormity of the information provided by SSU which is not actually required but which makes the audit easier and facilitates interpretation of the In addition, we provide volumes of information. information that are not required in the form of summary schedules, summary reports, capital summaries, volumes of benchmark spending information as well as allocation details and summaries -- all to help bring the case together and facilitate the review of what does amount to a lot of information--but not so much so that anyone pursuing it (with a little effort) can't easily follow it. It is appalling to us that the staff auditor would even suggest that the MFRs did not allow for expedient review.

### Q. WHAT IS THE NEXT AUDIT EXCEPTION SPONSORED BY R. DODRILL WHICH YOU WILL DISCUSS?

A. I will address Audit Exception No. 10 and also Audit Disclosure No. 18 which both relate to

organization costs. To begin this discussion, I believe an understanding of what led up to the audit exception is necessary. By the time SSU received Audit Document Request No. 95, dated September 27, the auditors had been on site roughly two and one-half months, having commenced their field work on July 17. We had already received close to 100 audit requests and had previously held discussions with the auditors as to appropriateness of some of their requests which the Company felt bordered on "discovery" instead of "audit". For example, I specifically recall Mr. Dodrill admitting on one occasion that certain Marco Island flow data requested in an audit the staff engineer. request was sought by Dodrill's request No. 95 began by stating "The analysts are concerned about Tallahassee Organization Costs...". At that point, the Company made the determination that it would request the 30 day response period accorded to discovery, opposed to the 3 days accorded audit requests and so informed the auditor. Thereafter, SSU received a letter from Ms. Salak of the Division of Audit and Financial Analysis (AFAD) insisting that we provide the information as part of the audit.

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October 11, we provided the response to Mr. Dodrill. Mr. Dodrill's request No. 95 was very simplistic, inquiring as to the status of the old amounts and whether any similar costs were included in the current docket. SSU's response provided the information requested by Mr. Dodrill. It is included as Exhibit \_\_\_\_\_ (JJK-14).

At that point in time (October 11), at 3:30 in the afternoon, Dodrill submitted Audit Request #114 asking for the journal entries which removed organization costs from the books. This information was due by October 13, the last day of the field audit. The journal entries were provided by the due date.

- Q. DO YOU BELIEVE THE HANDLING OF THIS MATTER WAS IN

  VIOLATION OF FPSC RULE 25-30.450 AS TO THE

  TIMELINESS INVOLVED?
- No, I do not. SSU followed the rules when it chose Α. not to respond to this request which it believed to be discovery. Further, SSU followed the direction of Tallahassee AFAD staff when we submitted the response on October 11, three working days after the due date stated in the request. I believe the real problem behind this issue is that Dodrill spent almost the entire on-site time working on

Marco Island. It would appear from viewing the dates of several late audit requests, that either FPSC staff or the audit manager reminded him on September 27 that there were several items that Tallahassee had indicated were high priority in their Audit Service Request dated August 11, 1995 that had not yet been addressed by Dodrill. such item was organization cost; the other two were supporting detail behind the retirements discussed in my testimony and the analysis of rate base adjustments made to beginning points as a result of work accomplished on this issue and inclusion in my testimony. These appeared to be three high priority issues, and nothing had been requested from SSU by Dodrill on them until two weeks prior to the end of field work. opinion, Dodrill worked himself into this corner through poor planning and focusing all of his time If the organization cost issue on Marco Island. had been raised early in the audit, we would have been able to follow the same process and Dodrill would still have had ample time to review the related support documentation.

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Q. ADDRESSING SPECIFICALLY THE DOLLARS IN ORGANIZATION
COST IN THIS DOCKET, IS IT YOUR OPINION THAT THE

1	DOLLARS CONTAINED IN THE ORGANIZATION COST ACCOUNTS
2	(THUS, IN RATE BASE) ARE AN ACCURATE REPRESENTATION
2	OF MUR COMPANYIC BOOKS AND DECODES

- Yes, they are. As I read Number 6 under High 4 A. Priority in the FPSC Audit Service Request, 5 included as Exhibit \_\_\_\_\_ (JJK-15), and comments 6 7 contained within Audit Disclosure No. 18. appears there is a concern that SSU has simply 8 transferred the pot of dollars that were in 9 10 Organization Cost in Docket 900329-WS, which was 11 dismissed by the Commission in 1991, into other 12 rate base accounts. This is a disturbing 13 assumption when one considers that the asset 14 records of SSU have been audited by FPSC in both Docket 920199-WS and in the current docket. 15 16 inappropriate transfers of Organization Costs to 17 other asset accounts had, in fact, been made, these audits should have detected this. 18 Inappropriate 19 transfers were not made. In addition, 20 external auditors surely would have questioned why we were doing so and if it was in accordance with 21 22 Commission directive.
- Q. IS THERE ANYWHERE ELSE THAT INFORMATION ON THE
  TRANSFER OF ORGANIZATION COSTS IS CONTAINED OTHER
  THAN IN RESPONSE TO DODRILL'S AUDIT REQUEST NO.

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SSU's response to OPC's Interrogatory No. 13 2 Yes. provided a 23 page spreadsheet (dated August 17, 3 1995) containing a plant-by-plant itemization of the transfer of any organization costs that were on 5 6 the books for the period December 1991 through 7 December 1994, the description of each expenditure, and the accounts the costs had been transferred to. 8 That spreadsheet, although not totaled, resulted in 9 10 the following transfers: \$1,089,949 11 Unauthorized Acquisition Adjustment, \$36,641 Franchises and Consents, and \$29,857 to expense. 12 Any transfers to expense would not be included in 13 the current docket as the budget did not contain 14 items of this nature. In addition, SSU's response 15 16 to OPC's Document Request No. 38 also included information on transfers of Organization Costs to 17 other accounts. 18

Q. AREN'T THERE MORE ORGANIZATION COST TRANSFERS THAN
WHAT ARE PRESENTED IN THE ABOVE DISCOVERY
RESPONSES, SPECIFICALLY, WASN'T THERE IN EXCESS OF
\$2 MILLION IN ORGANIZATION COST IN DOCKET 900329WS?

A. That is true. The facts behind the transfer of the bulk of the dollars are contained in the journal

entries provided to Dodrill. Dodrill did not include these journal entries in his Exhibit \_\_\_\_\_ (RFD-7) even though they were the key to the significant transfers that had occurred. In fact, the actual journal entries that resulted in this transfer consisted of only eight pages which could have easily been summarized by Dodrill prior to issuance of the audit report. The significant dollar transfers occurred on the books in 1990 and related to the Deltona plants. Those journal entries show that \$2,010,035 was transferred from SSU's books to Topeka, \$205,124 was transferred to Unauthorized Acquisition Adjustments, and \$311,234 was transferred to Franchise and Consents (later transferred to a deferred debit as this represented the cost οf opposing the Deltona Lake condemnation).

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- 18 Q. WHAT ARE THE TOTAL DOLLARS INCLUDED IN THIS DOCKET

  19 IN THE ORGANIZATION COST AND FRANCHISE AND CONSENTS

  20 ACCOUNTS?
- 21 A. The water organization cost account at December 22 1996 reflects a balance of \$110,693 and the 23 wastewater balance is \$113,472. Franchise and 24 Consents reflects balances of \$272,180 and \$133,016 25 for water and wastewater, respectively.

- 1 Q. DID THE COMPANY ALSO ADJUST ACCUMULATED
  2 DEPRECIATION AT THE TIME OF THESE TRANSFERS?
- A. Yes, accumulated depreciation adjustments followed the transfers to the respective accounts; i.e., to amortization of acquisition adjustments, depreciation of franchise and consents, or expensed.
- 9 RELATED TO DODRILL'S TESTIMONY?
- Yes, as it relates to Audit Disclosure No. 17 10 Α. concerning the amount of non-used and useful assets 11 12 recorded in account 1030 on the books. already discussed this at length earlier in my 13 14 rebuttal testimony. I would, however, like to take 15 exception to the statement in Dodrill's Disclosure 16 No. 17 that "SSU feels that according to its classification there is \$33,082,895 of future plant 17 in its filed UPIS balances." SSU has never 18 represented to Dodrill that we feel there is 19 \$33,082,895 of future plant in its filed UPIS 20 21 balances. What we did indicate to Dodrill was the 22 amounts in account 1030 are not an accurate 23 representation of non-used and useful as of 24 December 1994 and that account 1030 25 historically been added to account 1010 balances

- for ratemaking purposes to have non-used and useful
- 2 percentages, as updated by engineers, applied to
- 3 the total balances.
- 4 Q. DOES THAT CONCLUDE YOUR REBUTTAL TESTIMONY?
- 5 A. Yes, it does.

EXHIBIT			77K-5)
PAGE	1	OF	_ \

BREAKDOWN OF FUTURE USE PLANT PER 12/31/94 GENERAL LEDGER

DOCKET NO:

950495-WS

PREPARED BY:

JUDY KIMBALL

LATE FILED EXHIBIT NO:

Plant Name	Water	Sewer	General Plant	Total
Deltona Systems:			8	
Citrus Springs	3,037,000	53,402	19,306	3,109,707
Deltona Lakes	1,120,656	44,015	148,600	1,313,270
Marco Island	300,992	386,336	,	687,327
Marco Shores	42,916			42,916
Marion Oaks	3,506,951	466,367	136,200	4,109,518
Pine Ridge	1,394,324		35,000	1,429,324
Seaboard			58,000	58,000
Spring Hill	1,032,632	296,960	-,	1,329,592
Sunny Hills	1,235,492	4,183	18,380	1,258,055
Subtotal	11,670,962	1,251,263	415,486	13,337,710
PGI Systems:				
Burnt Store	1,908,742	3,575,408	•	5,484,150
Deep Creek	2,326,980	4,480,793		6,807,774
Sugar Mill Woods	3,216,182	5,980,885		9,197,067
Subtotal	7,451,905	14,037,086	0	21,488,991
Other Systems	21,704	43,687	16,234	81,625
Total Future Use	19,144,570	15,332,036	431,721	34,908,326

ID:9046816515

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RUTLEDGE. ECENIA. UNDERWOOD, PURNELL & HOFFMAN

PROFESSIONAL ASSOCIATION

EXHIBIT

(1)1K-3)

ATTORNEYS AND COUNSELORS AT LAW

PAGE\_\_\_\_

GOVERNMENTAL CONSULT SUTS

PATRICK A. MALOY AMY J. YOUNG

STEPHEN A. SCENIA KENNETH A. HOFFHAN THOMAS W. KONPAO S. DAVID PRESCOTT

HAROLD F. X. FURNELL

WILLIAM S. WILLINGHAM

GARY R. RUTLEDGE 3. MICHAEL UNDERWOOD POST OFFICE BOX 551, 32302-6551 215 SOUTH MONROE STREET, SUITE 420 TALLAHASSEE, FLORIDA 32301-1841

> TELECOPIER (904) 681-6788 TELECOPIER (904) 681-6515

MEMORANDUM

TO:

Counsel of Record in Docket No. 950495-WS

FROM:

Kenneth A. Hoffman, Esq. KH

DATE:

November 13, 1995

RÉ:

Judy Kimball - Late-Filed Deposition Exhibit Nos. 1 and

2

Enclosed are copies of the above-referenced late-filed deposition exhibits of Judy Kimball.

EXHIBIT		<del></del>	<u>( ) ) k -</u> 4,
PAGE	ŧ	OF	14

(d) Refers to Refundable Advance, with zero rate base impact.

Schedule A Page 1 of 8

			ice Date	In-Service Azz	ount
Project #	Project Description	Filed	Actual	Filed	Actual
AMBLIA ISLA	מא				
95CN303	REPLACE WELL PUMP #1	03/31/95	06/16/95	11.310	10.861
	Total Water		_	11,310	10,861
94CN035	WWTP REPATING/EXPANSION	11/22/95	11/21/95	403,693	513,794
95CN700	SUMMER BEACH EFF LINE	06/26/95	06/13/95	106,163	81,611
95CN305	LS/MANHOLE REPLACMENT	12/31/95	11/27/95	87,383	92,252
94CN088	LS REHAB & MANHOLE REPL	03/31/95	07/28/94	48,915	49,164
95CN304	CATWALK ON CLARIFIER	05/31/95	12/27/95	11.905	25,663
200	Total Wastewater			658,058	762,485
	Total Amelia Juland			669,368	713.347
APPLE VALLI	2 <i>y</i>		_		-
95CC701	LEAD AND COPPER CONTROL	Expensed		6,578	c
95CC306	REPLACE MAIN ELEC BREAKER	04/30/95	12/20/95	1,429	1,142
750000	Total Apple Valley - Water			8.006	1.142
D	- 1 - TO		•		
<i>BAY <u>LAKE</u> ES</i> 95CC307	WTP BUILDING	Cancelled		1,786	0
9300007	Total Bay Lake Estates - Water	Carce Co.		1 786	0
	I CAR DIS LINE 23-148-11-100		_	1.100	· · · · · · · · · · · · · · · · · · ·
BEACON FUL	រេ				
94CN040	WTP EXPANSION & IMPROVE	05/30/95	06/09/95	796,393	733,259
93CN056	COBBLESTONE WELL #2	06/20/95	06/09/95	203,513	168,111
93CN064	COBBLESTONE CHEMICAL FEED	12/12/95		182,078	0
94CN037	DUVAL COUNTY UTILITY RELO	11/07/95		121,498	O
95CN702	HIDDEN HILLS WATER MAIN	07/11/95	11/21/95	86,521	95,854
95CN309	CHLORINE ANALYZERS(2)	05/31/95	03/01/95	7,381	7,451
	Total Water		_	1,397,383	1,004,676
93CN061	WW COLL SYS IMPROVE	07/25/95	12/28/95	283,785	388,797
95CN314	TROUGH REPLACEMENT	04/30/95	12/21/95	29,763	21,723
95CN313	MANHOLE REFURBISHMENTS	06/01/95	11/28/95	23,810	22,923
95CN312	REPLACE LS PUMPS	12/31/95	11/28/95	14,286	7,291
95CN310	REPLACE AIR DIFFUSERS	03/31/95	07/28/95	8,572	8,231
	SHOWER/EYEWASH STATIONS	02/28/95	03/02/95	3,095	2,079
95CN308		02/20/93	03/02/93	363,311	451.043
	Total Wastewater Total Beacon Hills		——————————————————————————————————————	1.760.694	1.455.719
		000000000000000000000000000000000000000			
BEECHER'S I 95CN316		03/31/95	11/15/95	8,929	10,357
	INSTALL 5,000 GAL TANK	Cancelled	11/13/73	4,167	10,557
95CN315	INSTALL FLOW METER AT WW	CARCEIGU	·····	13.096	10.357
	Total Beecher's Point - Wastewater		_	3,070	Commence of the base
BURNT STOR	E				
95CS703	INJECTION WELL PHASE II	12/26/95	11/29/95	1,419,341	2,742,986
	Total Water		<u> </u>	1,419,341	2,742,986
95CS325	COLLECTION LINE REHAB.	06/30/95	12/08/95	52,977	\$1,535
95CS324	INFLUENT TROUGH WWTP	06/30/95	06/16/95	23,970	23,019
95CS323	INSTALL BLOWER & MOTORS	11/30/95	12/13/95	15,048	9,357
95CS320	LIFT STATION ACCESS DOORS	Cancelled		11,191	C
95CS319	LIFT STATION CNTRL PANEL	03/30/95	06/26/95	10,715	7,393
95CS318	L/S EMERGENCY CONNECTIONS	03/30/95	11/22/95	1,691	1,616
<b>73C3316</b>		********	_	115,590	92,920
	Total Wastewater Total Burnt Store		<u>-</u>	534 931	2,835,906
	000000000000000000000000000000000000000	encontrata en esta de la companio d			
CARLTON VI		08/15/95		117,469	<b>,</b> (
	INTERPORTANT AMERICAN	V6/13/73		111,702	1
b) Reflects con	npletion of a phase, but not entire project.				1 1
	i because gov't authority did not perform it's project.				, <u>, , , , , , , , , , , , , , , , , , </u>
	efundable Advance, with zero rate base impact.				7

EXHIBIT _	(NK-	4)
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#### Southern States Utilities, Inc.

Schedule A Page 2 of 8

Project #		In-Servi	ce Date	In-Service Amount	
	Project Description	Filed	Actual	Filed	Actual
94CC018	DISTRIBUTION SYS UPGRADE	05/15/95	08/09/95	106,909	98,07
	Total Carlton Village - Water		_	224:377	98.07
מע זגעדעקי	GION PLANT				
95CC202	WATER SERVICES	12/31/95	12/29/95	133,937	59,809
95CC203	NEW METERS/CHANGE OUT PRG	12/31/95	12/29/95	107,582	89,990
95CC331	CHLORINATR/BSTR PMP/EJETR	01/31/95	12/20/95	12,015	12,01
95CC201	WATER MAIN EXTENSIONS	12/31/95	12/29/95	5,953	16,13
95CC201	FIRE HYDRANTS	12/01/95	12/29/95	2,143	4,41
93CC200		12/01/93	12127173	261,629	182,37
0500004	Total Water	05/31/95	12/28/95		
95CC204	HAND RAILS/WALKWAY	05/31/93	12/28/93	81,852	78,72
	Total Wastewater Total Central Region			81,852 343,481	78,72 261.09
			<u>=</u>		<u> </u>
CHULUOTA					
94CC019	COLLECTION SYSTEM UPGRADE	08/28/95	04/07/95	202,138	229,22
	Total Chuluota - Wastewster		=	202,138	229.22
CRYSTAL RI	VER				
93CW247	WTP IMPROVEMENT	09/13/95	12/05/95	64,346	46,58
	Total Crystal River - Water			64.346	46,58
DEEP CREEK	•				
95CS704	IN-LINE BOOSTER PUMP	12/18/95		48,945	
	Total Water			48,945	
94CS050	LIFT STATION IMPROVEMENTS	04/10/95	07/10/95	274,604	253,81
95CS337	UPGRADE L/S 4-23 & 6-20	09/30/95	05/25/95	38,525	36,57
95CS335	MANHOLE REHABILITATION	05/30/95	05/15/95	9,548	9,14
	Total Wastewster		_	322,676	299,53
	Total Deep Creek		$\equiv$	371.621	299.53
DELTONA LA	Fre		_		
93CN660	WELLINGTON WTP EXPANSION	10/12/95		1,365,786	•
93CN661	AGATHA/SAXON WTP IMPRV	09/14/95		284,873	
93CN659	SAGAMORE DR WTP DIST SYS	12/12/95		232,790	
95CC353	PULL WELL TURBINES (4)	05/31/95	10/26/95	38,096	42,77
95CC352	REPLACE 4" WATER MAIN	02/28/95	07/28/95	35,715	9,76
95CC351	MASTER METERS	05/31/95	12/29/95	21,429	21,02
95CC705	VOLUSIA CTY/DOT UTILITY	Cancelled	12/23/33		-
95CC349	REPLACE VALVES - DIST SYS	Cancelled		13,290	
95CC341	ROOF REPLACEMENTS (5)	01/31/95	08/04/95	11,857	
95CC340			00/04/93	4,464	5,02
	CORROSION CONTROL EQUIP	Cancelled	04404400	3,572	
95CC342	TELEMETRY EQUIPMENT	01/31/95	04/04/95	2,527	2,42
01-7016	Total Water		<del></del>	2,014,400	\$1,01
94CN046	FP&L EASEMENT EFF IRG SYS	09/20/95	06/30/95	726,332	604,03.
94CN341	DHCC - EFF DISP IMPROVE	05/26/95		330,625	•
95CC350	ENTERPRISE SCHOOL L/S 016	03/31/95	12/07/95	17,727	19,18
95CC348	L/S AT BRISTOL CT - 006	02/28/95	11/22/95	11,830	12,72
95CC347	TELEMETRY EQUIP UPGRADE	03/31/95	04/18/95	9,131	8,76
95CC346	DELTONA LK ELM L/S - #024	04/30/95	12/19/95	8,928	9,08
95CC345	ANTILLES L/S - 002	01/31/95	06/30/95	6,251	6,36
95CC344	JESSAMINE COURT L/S - 013	02/28/95	10/30/95	6,113	7,06
95CC338	FOUNTAINHEAD L/S - 004	01/31/95	06/30/95	2,769	2,81
95CC339	L/S AT CONDO B - #022	03/31/95	12/19/95	2,769	5,47
95CC342	TELEMETRY EQUIPMENT	01/31/95	04/04/95	2,527	2,42
Completed as	nd Egichskiryiene inin capitalized.			1,125,002	677,933
	pletion of a phase, but not entire project.			-11445	1

<sup>(</sup>b) Retriects completion of a phase, but not entire project.
(c) Not required because gov't authority did not perform it's project.
(d) Refers to Refundable Advance, with zero rate base impact.

EXHIBIT		·	<u> (mr-4)</u>
PAGE	.3	OF	14

(d) Refers to Refundable Advance, with zero rate base impact.

Schedule A
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n	m 1 .m 1.1	In-Service Date		In-Service Ame	
Project #	Project Description	Filed	Actual	Filed Actual	
	Total Deltons Lakes			3.[39.402	758.960
BAST LAKB H	IARRIS EST.				
94CC022	DISTRIBUTION SYSTEM UPGRADE	06/13/95	06/16/95	262,782	248,010
94CC023	PLANT IMPROVEMENTS	04/10/95	05/09/95	226,744	247,327 (
	Total Keet Labs Harris Est Water			489.526	495,337
FERN PARK					
94CC457	REPLACE HYDRO TANK	03/31/95	01/19/95	24,830	24,107
	Total Fern Park - Water		<u> </u>	24.830	24.107
ISHERMAN'.	S HAVEN				
95CC354	CHLORINE BUILDING & PAD	04/30/95	04/01/95	1.786	1,712
	Total Water			1,786	1,712
94CC025	DIGESTER UPGRADE	08/22/95	12/21/95	71,331	38,634
94CC488	FLOW METER	01/31/95	03/20/95	4,133	4,009
	Total Wastewater			75,464	42,642
	Total Fisherman's Haven			77.250	44,355
FOUNTAINS					
95CC706	LEAD AND COPPER CONTROL	Expensed		1,973	0 (a
	Total Fountains - Water			1.973	0
OX RUN			<u></u>		
95CC707	LEAD AND COPPER CONTROL	11/15/95	12/26/95	1.973	4 000
9300707	Total Fex Run - Water	1113793	12/20173	1.973	4.223 4.223
GRAND TERR	ACT				
95CC708	LEAD AND COPPER CONTROL	Expensed		1,973	0 (a
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Total Grand Terrace - Water		_	1,973	0
YARMONY HO	TWE'S				
94CC027	DISTRIBUTION SYS UPGRADE	02/27/95	02/14/95	35,619	29,064
J400027	Total Harmony Homes - Water	023//3		35,619	29.064
NTERLACHE	NIAFE DOT				
95CN355	REPLACE ROOF	03/31/95	06/23/95	5,357	5,488
	Total Interlachen Lake Est Water			5,357	5,488
KEYSTONE HI	RIGHTS				
93CN075	CLAY CTY/DOT UTILITY RELO	12/18/95	07/24/95	50,816	42,694
	Total Keystone Heights - Water		<b>-</b>	50.816	42.694
AKE AJAY					
95CC356	FENCE PROPERTY	04/30/95	12/29/95	4,762	841
	Total Lake Ajay - Water			4.762	84)
AKE BRANTI	LBY				
94CC030	HYDRO TANK AND AERATOR	04/24/95	05/31/95	123,371	120,584
	Total Lake Brantley - Water			173,371	120.584
AKE HARRIE	er .				
95CC358	REPLACE AERATOR TRAYS	07/31/95	10/12/95	17,262	14,994
95CC357	ELECTRIC PANEL UPGRADE	07/31/95	12/06/95	4,762	4,998
	Total Lake Harriet - Water		_	22,024	19,992
) Completed at	nd expensed rather than capitalized.				
	pletion of a phase, but not entire project.				1 1
) Keneciz com	bienou of a busse, our not entire broleer				ľ

EXHIBIT			(J)K-4)
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		In-Servi	ce Date	In-Service A	monnt
Project #	Project Description	Filed	Actual	Filed	Actual
LEHIGH					
RA	TRANSMISSION AND DIST. LINES	12/31/95	12/31/95	1,602,000	204,128
94CS053	WATER MAIN EXTENSIONS	Cancelled		607,940	0
94CS051	REPLACE ACCELATOR	06/13/95	06/14/95	482,640	454,070
94CS433	SITE ACQUISITION	09/06/95	12/21/95	154,043	153,290
95CS364	FILTER MEDIA	07/15/95	08/01/95	94,764	43,903
95CS362	METER UPGRADES	12/31/95	06/28/95	19,286	13,034
95CS359	FIRE HYDRANTS	12/31/95	12/31/95	5,357	2,846
	Total Water			2,966,029	871,271
RA	COLLECTION LINES	12/31/95	12/31/95	905,000	355,276
94CS433	SITE ACQUISITION	09/06/95	12/21/95	260,561	259,289
95CS365	LIFT STATION UPGRADES	10/30/95	12/31/95	110,657	149,565
95CS363	SEWER MAIN LINES	11/30/95	12/31/95	\$0,359	\$3,368
	Total Wastewater			1,356,577	847,498
	Total Lehigh		_	4.322.606	1.718.769
LEILANI HEI	GHTS				
95CC366	CHLORINE BUILDING & PAD	04/30/95	04/01/95	1,786	1,712
	Total Leilani Heights- Water			1.786	1.712
EISURE LAI	ŒS				
95CS334	EFFLUENT METER	04/30/95	05/24/95	4,607	4,073
	Total Leisure Lakes - Wastewater		_	4,607	4.073
MARCO ISLA	ND				
94CS056	COLLIER CONDEMNATION	12/29/95	06/25/95	4,799,919	5,863,100
94CS054	RO WTP IMPROVEMENTS	05/22/95	09/28/95	257,891	282,973
95CS710	ACQUIFER STORAGE RECOVERY	12/15/95		233,269	0
95CS386	METERING PUMPS\DC DRIVERS	06/01/95	10/02/95	40,894	40,296
95CS385	I WET WELL PUMP & MOTOR	09/15/95	11/17/95	40,084	42,891
95CS382	1 NEW WELL PUMP & MOTOR	04/01/95	05/17/95	16,667	16,361
95CS381	THICKENED SLUDGE PUMPS	04/30/95	06/21/95	14,250	15,018
95CS378	CHLORINE SCALE	02/28/95	05/17/95	5,310	5,704
	Total Water			5,408,284	6,266,342
95CS384	EMERGENCY GENERATOR	02/01/95	07/27/95	35,227	34,075
95CS383	LIFT STATION CNIRL PANELS	06/01/95	12/07/95	28,870	27,780
95CS380	LAG PUMP FOR LS #6 & #6C	07/07/95	12/07/95	12,619	6,707
95CS379	LIFT STATION TELEMETERING	02/01/95	12/26/95	5,953	5,585
95CS376	ULTRASONIC FLOW METER	02/01/95	12/07/95	4,262	1,893
95CS372	CL2 CHART RECORDER	09/01/95	12/07/95	2,571	2,544
95CS371	PH CONTROLLER	04/01/95	06/12/95 -	2,024	1,944
95CS370	INCR. CAPCITY L/S#4 & 4A	02/01/95	06/14/95	1,905	1,949
95CS367	INCREASE IN-PLANT REUSE	08/01/95	09/29/95	1,191	1,030
	Total Wastewater		_	94,621	83,507
	Total Merce Island			5 502,905	6,349,849

<sup>(</sup>a) Completed and expensed rather than capitalized,

<sup>(</sup>b) Reflects completion of a phase, but not entire project.
(c) Not required because govt authority did not perform it's project.

<sup>(</sup>d) Refers to Refundable Advance, with zero rate base impact.

EXHIBIT	-		(JJK-4)
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Schedule A
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		In-Serv	ica Date	In-Service Ame	ount
Project #	Preject Description	Filed	Actual	Filed Actual	
MARCO SHOI	tes				
95CS713	LEAD AND COPPER CONTROL	Expensed		1,973	00
	Total Water		_	1,973	0
95CS387	WASHWATER BOOSTER	04/01/95	09/29/95	833	721
	Total Wastewater	5:50:000:00000000000000000000000000000		833	721
	Total Marca Shores		-	2.807	721
MARION OAL	is .				
95CW389	HYDRANTS	10/31/95	11/28/95	19,643	4,399
	Total Water		_	19,643	4,399
93CW256	WWTP EXPANSION	07/19/95	07/24/95	559,609	524,942
95CW388	RETURN SLUDGE PUMP	03/31/95	02/08/95	3,572	2,115
	Total Wastewater			563,181	527,057
	Total Marion Oaks		_	582.824	531,456
MEREDITH M	IANOR				•
95CC391	STORAGE TANK DOME	Cancelled		23,810	0
95CC390	REPLACE ROOF	06/30/95	05/24/95	3,572	1,122
	Total Meredith Manor-Water		_	27:382	1.122
NORTH REGI	ON PLANT				
95CN209	NEW METERS/CHANGE OUT PRG	12/31/95	12/29/95	186,906	83,579
95CN210	WATER SERVICES	12/31/95	12/29/95	60,849	42,418
95CN207	HYDRANTS	10/31/95	12/01/95	16,905	8,274
	Total North Region- Water			264.660	134.271
OAK FOREST					
93CW662	WTP UPGRADE	08/03/95	07/27/95	125,591	143,379
	Total Oak Forest - Water			125.591	143.379
OPERATIONS	ADMIN				
95CO211	LG WATER METER RETROFIT	12/31/95	12/20/95	157,217	177,566
95CO101	METER TEST/INSTALL EQUIP	01/31/95	12/20/95	3,692	2,164
	Total Operations Admin - Water		_	160.909	179.729
PALM PORT					
95CN399	REPLACE AERATOR ON GST	03/31/95	08/01/95	11,905	12,085
95CN714	LEAD AND COPPER CONTROL	Expensed		1,973	. 0(4
	Total Water		<u> </u>	13,878	12,085
95CN397	CULVERT & IMPRV DRIVEWAY	02/28/95	04/07/95	4,167	2,973
95CN398	INSTALL FLOW METER/WW PLT	Cancelled		4,167	0
	Total Wastewater	· · · · · · · · · · · · · · · · · · ·		8,334	2,973
	Total Paim Port		-	22,212	15.057
PALM TERRA	CB				
95CW715	LEAD AND COPPER CONTROL	Expensed	_	1,973	0 (4
	Total Water			1,973	0
95CW401	LIFT STATION CNTRL PANEL	05/01/95	12/01/95	3,929	3,660
94CW516	MONITORING WELLS	02/28/95	12/29/94	2,171 6,099	2,120 5,780
74C #710	Total Wastewater				

<sup>(</sup>a) Completed and expensed rather than capitalized.

<sup>(</sup>b) Reflects completion of a phase, but not entire project.

<sup>(</sup>c) Not required because gov't authority did not perform it's project.

<sup>(</sup>d) Refers to Refundable Advance, with zero rate base impact.

EXHIBIT		<del></del>	(J)K ~4)
PAGE	6	OF	14

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		In-Servi	ce Date	In-Service Amo	unt
Project #	Project Description	Filed	Actual	Filed	Actual
ARK MANOR		<u>.</u>			
95CN403	INSTALL 5,000 GAL TANK	02/28/95	12/19/95	8,929	3
95CN402	INSTALL FLOW METER/WW PLT	- Cancelled		4,167	;
	Tetal Paris Manor - Wastewater		-	13.096	3
INE RIDGE					
95CW404	FIRE HYDRANTS Total Pine Ridge - Water	12/31/95	11/28/95	21,429 21,429	19,61 19.61
PINE RIDGE I	BSTATES .				
94CC414	WELL PUMP UPGRADE	02/27/95	03/07/95	14,323	12,46
95CC716	LEAD AND COPPER CONTROL  Total Pine Ridge Estates- Water	Expensed	_	1,973 16:296	12.46
OW'O TNIO	ods .				
95CW718	LEAD AND COPPER CONTROL	Expensed	_	1,973	
	Total Water		_	1,973	
94CW062	WWTP IMPROVEMENTS	07/19/93	_	103,310 103,310	
	Total Wastewater Total Point O'Woods		_	105.284	
OMONA PAR	· F				
95CN405	INSTALL AIR RITE COMPRESS	03/31/95	06/12/95	2,083	1,05
	Total Pomona Park - Water		_	2.083	1.05
OSTMASTER	R VILLAGE				
94CN480	W DIST SYS IMPRV/PHASE I Total Postmaster Villago - Water	11/09/95	11/14/95	116,296 116,296	98,07 98.07
EMINGTON	FOREST				
95CN406	CHLORINE ANALYZERS	05/31/95	03/01/95	3,691	3,79
	Total Remington Forest - Water		==	3,691	3.79
LIVER GROV	E .			•	
95CN410	REPLACE AERATOR ON GST	02/28/95	08/04/95	5,953	6,05
95CN409	REPIPE PUMP ROOM	04/30/95	06/12/95	4,167	2,43
95CN408	REPLACE ROOF	04/30/95	06/12/95	2,381	2,13
95CN407	INSTALL AIR RITE COMPRESS	03/31/95	06/12/95	2,083	97
95CN719	LEAD AND COPPER CONTROL Total River Grove - Water	Expensed		1,973 16,557	11.60
משונו מסטו לו	EST./W. SHORES		=		
94CC032	WTP & DIST. IMPROVEMENT	11/09/95		862,100	
7.000	Total Silver Lake W. Shores - Water	11100773	_	862 100	(
ILVER LAKE	OAKS				
95CN414	INSTALL FLOW METER/WW PLT	03/31/95	03/22/95	4,167	72
	Total Silver Lake Oaks - Wastewater			4.167	72
OUTH FORT	γ				
94CW502	HOLDING POND LINING	04/10/95	04/29/95	33,220	13,34
95CW415	CHAIN LINK FENCE Total South Forty - Wastewater	03/31/95	08/23/95	2,976 36,196	2,33 15,67:
AITU BECM			<u></u>	30x1570	13.07.
OUTH REGIO 25GS264-4	on Plant Auguleuterichangemer Pro	12/31/95	12/29/95	705 974	713.00
	pletion of a phase, but not entire project.	12121170	12/27/73	225,874	113,18
	because gov't authority did not perform it's project.				

EXHIBIT	(NK-4)
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#### Southern States Utilities, Inc.

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			ico Date	In-Service Ame	strice Amount	
Project /	Project Description	Filed	Actual	Filed	Actual	
95CS213	WATER SERVICES	12/30/95	12/29/95	136,384	56,453	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Total Water			362,257	169,641	
95CS212	SEWER SERVICES	12/31/95	12/29/95	12,500	2.366	
	Total Wastewater			12,500	2.366	
	Total South Region Plant		_	374,757	172,008	
T. JOHN'S H						
95CN421	REPLACE ROOF	04/30/95	09/01/95	2,083	1,181	
	Total St. John's Highlands - Water		-	74,055	1,181	
UGAR MILL	cc					
95CC721	LEAD AND COPPER CONTROL	Expensed		6,578	0	
95CC426	OVERHAUL #2 PUMP	01/31/95	03/23/95	4,149	3,983	
95CC425	REPLACE CHLORINATOR	01/31/95	02/28/95	3,572	3,849	
95CC423	REPLACE ROOF	02/28/95	02/28/95	2,976	3,029	
	Total Water		_	17,274	10,862	
95CC428	REPLACE CONTROL PANEL (2)	03/31/95	07/01/95	10,238	6,336	
95CC427	REPLACE PUMPS	02/28/95	03/24/95	8,691	8,326	
95CC424	REWORK BLOWERS (2)	02/28/95	05/15/95	3,214	3,267	
95CC422	CHLORINE CYLINDER SCALE	01/31/95	02/23/95	617	544	
	Total Wastewater			22,760	18,473	
	Total Sugar Mili CC			40.034	29.335	
UGAR MILL	WOODS					
95CW430	DUAL 150# CL2 SCALES(2)	Cancelled		2,857	0	
	Total Water			2,857	0	
93CW255	WWTP IMPROVEMENTS	09/14/95	12/05/95	875,038	846,717	
	Total Wastewater	15 - 1770 (544 - 51574 (575 1575 <b>)</b>		\$75,038	846,717	
	Total Sugar Mill Woods		-	877.895	846.717	
UNNY HILLS	•					
95CW432	UPGRADE LIFT STATION #4A	04/30/95	12/18/95	40,178		
	Total Sunny Hills - Wastewater	entre entre la company de la c			30,773	
	Total South 1999 - Marchard		_	40,178	30,773 30,773	
UNSHINE PA				40,178		
UNSHINE PA		11/15/95	11/02/95	40,178 189,952		
UNSHINE PA 94CC512 94CC033	LRKWAY	11/15/95 01/30/95	_		30.773	
94CC512	URKWAY WTP IMPROVEMENTS		11/02/95	189,952	30.773 161,687	
94CC512 94CC033	IRKWAY WTP IMPROVEMENTS PRETREATMENT REPAIR Total Sunshine Parkway - Water		11/02/95	1 <b>89</b> ,952 64,779	30,773 161,687 69,529	
94CC512 94CC033 ROPICAL PA	IRKWAY WTP IMPROVEMENTS PRETREATMENT REPAIR Total Sunshine Parkway - Water		11/02/95	1 <b>89</b> ,952 64,779	30,773 161,687 69,529	
94CC512 94CC033	IRKWAY WTP IMPROVEMENTS PRETREATMENT REPAIR Total Sunshine Parkway - Water	01/30/95	11/02/95	189,952 64,779 254:732 46,718	30:773 161,687 69,529 231:217	
94CC512 94CC033 ROPICAL PA 94CC034	UREWAY WTP IMPROVEMENTS PRETREATMENT REPAIR Total Sunshine Parkway - Water  RE HYDRO TANK REPLACEMENT Total Tropical Park - Water	01/30/95	11/02/95	189,952 64,779 254:732 46,718	30.773 161,687 69,529 231,217	
94CC512 94CC033 ROPICAL PA 94CC034	UREWAY WTP IMPROVEMENTS PRETREATMENT REPAIR Total Sunshine Parkway - Water  RE HYDRO TANK REPLACEMENT Total Tropical Park - Water  SHORES	01/30/95	11/02/95	189,952 64,779 254:732 46,718	30.773 161,687 69,529 23).217	
94CC512 94CC033 ROPICAL PA 94CC034	UREWAY WTP IMPROVEMENTS PRETREATMENT REPAIR Total Sunshine Farkway - Water  RE HYDRO TANK REPLACEMENT Total Tropical Fark - Water SHORES LEAD AND COPPER CONTROL	01/30/95 09/28/95	11/02/95	189,952 64,779 254,732 46,718 46,718	161,687 69,529 23) 217	
94CC512 94CC033 ROPICAL PA 94CC034 NIVERSITY 95CC724	UREWAY  WTP IMPROVEMENTS  PRETREATMENT REPAIR  Total Sunshine Parkway - Water  RE  HYDRO TANK REPLACEMENT  Total Troplest Park - Water  SHORES  LEAD AND COPPER CONTROL  Total Water	01/30/95 09/28/95 11/1 <b>5/9</b> 5	11/02/95 03/09/95	189,952 64,779 254,737 46,718 46,718 40,251 40,251	30.773 161,687 69,529 231.217 0 0	
94CC512 94CC033 ROPICAL PA 94CC034 INIVERSITY 95CC724 94CC083	UREWAY  WTP IMPROVEMENTS  PRETREATMENT REPAIR  Total Sunshine Parkway - Water  RE  HYDRO TANK REPLACEMENT  Total Tropical Park - Water  SHORES  LEAD AND COPPER CONTROL  Total Water  CHAPEL HILL CEMETERY UPGR	01/30/95 09/28/95 11/15/95 01/31/95	11/02/95 03/09/95	189,952 64,779 254,732 46,718 46,718 40,251 40,251 29,997	30.773 161,687 69,529 231,217 0 0 0 29,780	
94CC512 94CC033 ROPICAL PA 94CC034 INIVERSITY 95CC724	UREWAY  WTP IMPROVEMENTS  PRETREATMENT REPAIR  Total Sunshine Parkway - Water  RE  HYDRO TANK REPLACEMENT  Total Troplest Park - Water  SHORES  LEAD AND COPPER CONTROL  Total Water	01/30/95 09/28/95 11/1 <b>5/9</b> 5	11/02/95 03/09/95	189,952 64,779 254,737 46,718 46,718 40,251 40,251	30.773  161,687 69,529 231,217  0 0 0 0	

<sup>(</sup>a) Completed and expensed rather than capitalized.
(b) Reflects completion of a phase, but not entire project.
(c) Not required because gov't authority did not perform it's project.
(d) Refers to Refundable Advance, with zero rate base impact.

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#### Southern States Utilities, Inc.

1995 Filed and Actual FPSC Plant in Service Additions (w/o General Plant)

As of December 31, 1995

		In-Servi	ce Date	In-Service Amount	
Project #	Project Description	Filed	Actual	Filed	Actual
WELAKA					
95CN434	INSTALL AIR RITE COMPRESS	03/31/95	06/12/95	2,083	2,327
95CN411	INSTALL AIR RITE COMPRESS	03/31/95	06/12/95	2,083	974
	Total Walaka - Water		_	4,167	3,301
WEST REGIO	N PLANT				
95CW726	LINE EXTENSIONS - WATER	12/15/95	12/29/95	894,540	433,479
95CW220	NEW METERS/CHANGE OUT PRG	12/31/95	12/29/95	178,575	151,332
95CW219	WATER SERVICES	12/31/95	12/29/95	154,765	53,261
	Total Water		_	1,227,880	638,071
95CW725	LINE EXTENSIONS - SEWER	12/15/95	12/29/95	26,310	0
	Total Wastewater		_	26,310	0
	Total West Region		-	1.254.190	638.071
WINDSONG					
95CC727	LEAD AND COPPER CONTROL	Expensed	_	1,973	0 (1
	Total Windsong - Water		_	1.973	0
WOODMERE					•
95CN441	WELL #2 CONTROL PANEL	06/30/95	10/01/95	11,905	9,638
95CN439	CHLORINE ANALYZERS	05/31/95	03/01/95	3,691	3,790
	Total Water			15,596	13,428
94CN497	REFURBISH LIFT STATION	02/28/95	11/28/95	26,886	25,819
95CN442	PUMP REPLACEMENTS	12/31/95	11/28/95	14,286	4,979
95CN438	SHOWER/EYEWASH STATIONS	02/28/95	11/28/95	3,095	2,079
	Total Wastewater			44,268	32,876
	Total Woodmers			59.863	46,305
WOOTEN					
93CN053	WTP IMPROVEMENTS	06/26/95		23,672	0
	Total Wooten - Water		=	23.672	0
ZEPHYR SHO	RES				
93CW663	WWTP SITE IMPROVEMENTS	03/20/95		19,893	5,632 (
	Total Zephyr Shores - Wastewater		_	19.893	5.632
	Total 1995 Plant In-Service Addition	s - As Filed in MF	'R's	24,472,305	18.843.006
	Less: Non-FPSC Plants Project Al	location Adjustmen	nts	(408,765)	-,,
	Total Per MFR's		_	24,063,540	

<sup>(</sup>a) Completed and expensed rather than capitalized.

<sup>(</sup>b) Reflects completion of a phase, but not entire project.

<sup>(</sup>c) Not required because gov't authority did not perform it's project.
(d) Refers to Refundable Advance, with zero rate base impact.

EXHIBIT	()) K-4)
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### Southern States Utilities, Inc.

1995 Filed and Actual FPSC General Plant - Plant In Service Additions As of December 31, 1995 Schedule B-1 Page 1 of 1

_	In-Service Date				In-Service Amount	
Project #	Project Description	Filed	Actual	Filed	Actual	
95CA900	4 GAS MONITOR	06/30/95	08/01/95	3,714	3,271	
5CA901	AS/400 & RS/6000 ADDITION	12/31/95	12/31/95	35,001	66,021	
5CA902	APPLICATIONS PROGRAMMING	12/31/95	12/31/95	53,573	62,361	
5CA903	TELEPHONE SYSTEM IMPRVMTS	12/31/95	12/31/95	73,216	27,180	
5CA904	RADIO SYSTEM IMPROVEMENTS	12/31/95	12/31/95	84,071	110,041	
5CA905	OFFICE FURNITURE & EQUIP.	12/31/95	12/31/95	128,693	102,094	
5CA906	COMPUTER NETWORK ADDITION	12/31/95	12/31/95	150,799	152,879	
5CA908	PC HARDWARE & SOFTWARE	12/31/95	12/31/95	352,165	415,495	
5CA909	VEHICLE BLANKET	12/31/95	07/12/95	494,058	482,032	
5CN302	ELECTRIC GANTRY	03/31/95	12/14/95	7,143	7,185	
SCN300	PRESSURE WASHER	03/31/95	03/13/95	1,191	1,060	
5CS317	REFRIGERATOR FOR SAMPLES	02/28/95	03/07/95	810	769	
5CN311	RESTROOM/SHOWER	Cancelled		11,310	0	
5CS321	OFFICE TRAILER	07/25/95	10/26/95	11,905	25,570	
5CS322	SECURITY PENCE/SYSTEM	02/28/95	10/26/95	13,179	11,898	
5CC205	RENEWAL AND REPLACEMENT	12/31/95	12/29/95	179,563	127,977	
SCC326	COMBO SHOWER/EYE WASH	01/31/95	02/13/95	768	738	
SCC327	SAFETY TRAILER 5X10'	02/28/95	04/12/95	952	697	
SOC328	PIPE LOCATOR	03/31/95	12/29/95	1,821	3,589	
5CC329	TOOLS (LINE LOCAT, EQUIP)	04/30/95	12/15/95	2,500	2,397	
5CC330	TWO LINE TRACERS	05/31/95	05/11/95	3,452	2,181	
5CC332	PORTABLE GENERATOR	04/30/95	08/14/95	17,858	17,573	
5CS336	TRACTOR	03/31/95	03/13/95	27,655	27,995	
5CC343	48' JOHN DEERE MOWER	02/28/95	02/23/95	6,089	6,254	
5CS361	PORTABLE GENERATOR	05/31/95	07/18/95	17,500	9,776	
4CC081	STORAGE TRAILER & INSTALL	07/01/95	05/06/95	2,976	4,478	
5CS377	AUTO SAMPLER	06/01/95	08/25/95	4,857	4,660	
5C\$375	DRILL PRESS	05/31/95	05/01/95	3,286	3,905	
5C\$374	HYDRAULIC SHORING	Cancelled		3,095	0	
5C\$373	DRY BAND SAW	07/01/95	05/01/95	2,774	2,675	
5CS369	HI-PRESSURE WASHER	05/31/95	06/21/95	1,750	1,978	
5CS368	AIR COMPRESSOR	07/01/95	05/01/95	1,667	1,781	
4CN126	BOX BLADE/KUBOTA TRACTOR	03/31/95	03/22/95	833	639	
5CN208	RENEWAL AND REPLACEMENT	12/31/95	12/29/95	113.973	85,289	
5CN392	GAS CUT OFF SAW	02/28/95	02/13/95	1,786	1,121	
5CN393	LAWN MOWERS (2)	02/28/95	04/30/95	2,262	2.054	
5CN394	WINCH ON TRUCK #150	02/28/95	06/12/95	3,567	2,000	
5CN395	PORTABLE GENERATOR	02/28/95	06/12/95	3,572	2,386	
5CN396	RIDING MOWER	06/30/95	03/31/95	8,929	8,240	
4CA218	CENTRAL ANALYTICAL LAB	06/30/95	08/30/95	1,767,285	1,774,984	
5CO100	WATER METER TEST DEVICE	02/28/95	05/02/95	655	672	
500102	PROCESS CALIBRATOR	02/28/95	12/28/95	4,198	5,923	
5CO102	C.W. COX FLOW METER	01/31/95	12/28/95	5,655	3,494	
5CO104	CORROSION TESTING METER	01/31/95	12/20/95	6,006	0	
5CO206	LAB EQUIPMENT BLANKET	12/31/95	12/28/95	45,275	42,390	
4CW514	A/C HEATER	04/30/95	12/20/94	1,071	665	
4CW314 5CSZ14	RENEWAL AND REPLACEMENT	12/31/95	12/29/95	138,068	147,176	
SCW429	HYDRAULIC SHORING	03/31/95	11/01/95	1,518	1,250	
5CW423	LINE LOCATOR	02/28/95	92/03/95	2,869	2,257	
5C0216	AUTO DIALER BLANKET	12/31/95	12/20/95	34,590	22,364	
				41,106	30,760	
500217	BACKFLOW DEVICES BLANKET	12/31/95	12/28/95		78,634	
SCW218	RENEWAL AND REPLACEMENT	12/31/95	12/29/95 08/15/95	106,550		
5CW435	MUD HOG	05/30/95		1,429	1,125	
5CW436	LINE LOCATOR	02/28/95	04/14/95	2,598	2,791	
5CW437	STORAGE SHED	Canotiled	03 55 5	3,155	6.366	
5CN440	CONFINED SPACE EQUIPMENT	02/28/95	03/22/95	5,953	5,356	
			-	4,002,294	3,908,089	
	Non-FPSC Plants			11,803	10;304	
	Ges			5,587	2,182	
	Non-FPSC Plants and Gas General Plant Allocations		-	(1,067,399)	(1,040,913)	
	Total General Plant Per MFR's			2,952,285	2,879,662	

<sup>(</sup>a) Refer to Schedule B-2 for detailed listing of renewal and replacement projects

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Listing of Renewal and Replacement Plant In-Service Additions (See Schedule B-1)

As of December 31,1995

### APACHE SHORES  95CW422 REPLACE PUMPS  ### BACON HILLS  95CW431 ANTENNA BAPROVEMENTS  95CW431 ROAD BAPROVEMENTS  95CW431 ROAD BAPROVEMENTS  95CW432 REPLACEMENT  95CW433 BACKRLOW TESTER KIT  95CW433 BACKRLOW TESTER KIT  95CW435 IACK AND BORE  ### BYSCW435 IACK AND BORE  ### BYSCW435 IACK AND BORE  ### BYSCW435 IACK AND BORE  ### BYSCW436 ROOF FOR GST  95CW437 ROOF FOR GST  95CW437 ROOF FOR GST  95CW438 HYDROSTATIC TEST PUMP 95CCW13 3" DIAPHRAGM PUMP  ### BYSCW435 IACK AND BORE  ### BYSCW435 IACK AND BORE ### BYSCW435 IACK AND BORE ### BYSCW435 IACK AND BORE ### BYSCW435 IACK AND BORE ### BYSCW435 IACK AND BORE ### BYSCW435 IACK AND BORE ### BYSCW435 IACK AND BORE ### BYSCW435 IACK AND BORE ### BYSCW435 IACK AND BORE ### BYSCW435 IACK AND BORE ### BYSCW435 IACK AND BORE ### BYSCW435 IACK AND BORE ### BYSCW435 IACK AND BORE ### BYSCW435 IACK AND BORE ### BYS	Project #	Project Description	In-Service Date	In-Service Amount
APACHE SHORES  95CW432 REPLACE PUMPS  85CW432 REPLACE PUMPS  85CW432 REPLACE PUMPS  95CW431 ANTENNA IMPROVEMENTS 95CW431 RENGE REPLACEMENT 95CW432 BACKFLOW TESTER KIT 95CW433 BACKFLOW TESTER KIT 95CW435 IACK AND BORE  8EECHER'S POINT 95CW435 IACK AND BORE  895CW437 ROOF FOR GST 95CW437 ROOF FOR GST 95CW438 LS #1 UPGRADES  80CW737 PLAMMABLE STORAGE CABINET  1076/95 4  80THUS SPRINGS 95CW332 FLAMMABLE STORAGE CABINET  11/20/95  11/20/	AMBLIA ISLA	ND		-
### SECAMAN RILLS  ### SECAMAN R	95CN489	INSTALL HYDRANT & SERVICE	10/25/95	13,651
### ### ### ### ### ### ### ### ### ##	APACHE SHO	RES		
SCAN53  ANTENNA IMPROVEMENTS   S917195   95CM43   FENCE REPLACEMENT   G372095   195CM43   FENCE REPLACEMENT   G372095   195CM43   FENCE REPLACEMENT   G372095   195CM43   SACKELOW TESTER KIT   G371995   195CM45   SACKELOW TESTER KIT   G371995   195CM45   SACKELOW TESTER KIT   G371995   195CM45   SACK AND BORE   G473095   195CM45   SACK AND BORE   G473095   10726/95   485CM47   ROOF FOR GST   G6/68/95   10726/95   485CM47   10726/95   485CM47   10726/95   485CM47   10726/95   10	95CW452	REPLACE PUMPS	02/01/95	1,236
95CM49 FENCE REPLACEMENT 03/10/95 95CM403 BACKSLOW TESTER KIT 05/15/95 95CM403 BACKSLOW TESTER KIT 05/15/95 8EECHER'S POINT 95CM405 JACK AND BORE 04/30/95 8EURNT STORE 95CS474 ROOF FOR GST 06/08/95 95CS494 ROOF FOR GST 10/26/95 4CENTRAL REGION PLANT 95CCM38 HYDROSTATIC TEST PUMP 08/17/95 95CCC13 3* DIAPHRAGM PUMP 10/01/95 10 CITRUS SPRINGS 95CW332 FLAMMABLE STORAGE CABINET 12/12/95  DEEP CREEK 95CCW37 PH MONITOR INSTALLATION 04/11/95 95CCC363 REPLACE MOTOR AT WELL #13 10/04/95 95CCC363 REPLACE MOTOR AT WELL #13 10/04/95 95CCC563 REPLACE MOTOR AT WELL #13 10/04/95 95CCC564 REPLACE BOTOR AT WELL #13 10/04/95 95CCC565 REPLACE ROTOR AT WELL #13 10/04/95 95CCC566 REPLABISH PUMP AND MOTOR 09/71/95 95CCC567 REPLACE BOTOR AT WELL #13 10/04/95 95CCC568 TESTERBISH CHAIN LINK GATE 08/31/95 11 FENN PARK 95CCAM4 NEW WELL PUMP 05/01/95 95CCC64 NEW WELL PUMP 05/01/95 95CCC65 BLOWER & DRAINFIELD PUMP 06/21/95 11 FISHERMAN'S HAVEN 95CCC377 BLOWER & DRAINFIELD PUMP 07/10/95 11 FISHERMAN'S HAVEN 95CCC377 BLOWER & DRAINFIELD PUMP 07/10/95 12 LAKE HARRIET 95CCS25 NEW 3,000 GAL HYDRO TANK 12/20/95 23 12 LAKESIDE GOLF & CC 95CW328 GATE VALVES 10/20/95 21 LEHIGH 95CS450 BACKWASH PUMP 01/24/95 12 LEHIGH 95CS450 BACKWASH PUMP 01/24/95 12 LEHIGH 95CS450 BACKWASH PUMP 01/24/95 11 12 12 12 12 12 12 12 12 12 12 12 12	BEACON HIL	LS .		
95CN463 BACKFLOW TESTER KIT 95CN481 ROAD EMPROVEMENTS 95CN485 IACK AND BORE  BURNT STORE 95CS474 ROOF FOR GST 95CS498 L.S #2 UPGRADES  CENTRAL REGION PLANT 95CC488 HYDROSTATIC TEST PUMP 95CC488 HYDROSTATIC TEST PUMP 95CC483 7° DIAPHRAGM PUMP 10/01/95  CITRUS SPRINGS 95CW332 FLAMMABLE STORAGE CABINET 12/12/95  DEEP CREEK 95CS534 REBUILD PUMP 11/20/95  DELTONA LAKES 95CC477 PH MONITOR INSTALLATION 95CC556 SENSOR HEADS-BADGER METER 95CC556 SENSOR HEADS-BADGER METER 107A695 95CC556 SENSOR HEADS-BADGER METER 107A695 95CC556 REPLACE ROTOR AT WELL #15 95CC566 REFURBISH PUMP AND MOTOR 95CC566 REFURBISH PUMP AND MOTOR 95CC567 REFURBISH CHAIN LINK GATE  FERN PARK 95CC481 10 HY FOR WELL PUMP 95CC483 10 HY FOR WELL PUMP 95CC485 10 HY FOR WELL PUMP 95CC457 BLOWER & DRAINFIELD PUMP 95CC458 BLOWER & DRAINFIELD PUMP 95CC459 BLOWER & DRAINFIELD PUMP 95CC459 BLOWER & DRAINFIELD PUMP 95CC459 BLOWER & DRAINFIELD PUMP 95CC551 NEW 5,000 GAL HYDRO TANK 12/20/95 12/20/95 12/20/95 12/20/95 12/20/95 12/20/95 12/20/95 12/20/95 12/20/95 12/20/95 13/20/20/95 14/20/95 15/20/20/95 16/20/20/20/20/20/20/20/20/20/20/20/20/20/		ANTENNA IMPROVEMENTS		2,302
### SECHER'S POINT ### SCN451 JACK AND BORE ### SPCN455 JACK AND BORE ### SPCN455 JACK AND BORE ### SPCN455 JACK AND BORE ### SPCN456 JACK AND BORE ### SPCN456 JACK AND BORE ### SPCN457 ROOF FOR GST ### SPCN458 LS ### UPGRADES ### UPGRADES ### SPCN458 LS ### UPGRADES ### SPCN458 REBUILD FUMP ### SPCN458 REBUILD FUMP ### SPCN458				1,219
### ### ### ### ### ### ### ### ### ##				628
### SCA465   JACK AND BORE   04/30/95   ### BURNT STORE   ### 95CS474   ROOF FOR GST   06/08/95   ### 95CS498   L.S. #1 UPGRADES   10/26/95   ### 95CS488   L.S. #1 UPGRADES   10/26/95   ### 95CC488   HYDROSTATIC TEST PUMP   08/17/95   ### 95CC438   HYDROSTATIC TEST PUMP   08/17/95   ### 95CC431   3° DIAPHRAGM PUMP   10/01/95   ### 10/01/95   10/01/95   ### 95CC431   FLAMMABLE STORAGE CABINET   12/12/95   ### 95CC432   REBUILD PUMP   11/20/95   11/20/95   ### 95CC434   REBUILD PUMP   11/20/95   11/20/95   ### 95CC436   TWO CHLORINE SCALES   09/21/95   ### 95CC436   REPLACE ROTARY LOBE PUMP   10/26/95   31/29/95   ### 95CC436   REPLACE ROTARY LOBE PUMP   12/29/95   95CC566   REPLACE ROTARY LOBE PUMP   12/29/95   95CC567   REFURBISH CHAIN LINK GATE   08/31/95   11/29/95   ### 95CC444   NEW WELL PUMP   05/01/95   11/29/95   11/2	95CN481	ROAD IMPROVEMENTS	07/18/95	8,911
### ### ### ### ### ### ### ### ### ##				
95CS474 ROOF FOR GST	95CN465	JACK AND BORE	04/30/95	857
95CS498 L.S #2 UPGRADES  CENTRAL REGION PLANT  95CC488 HYDROSTATIC TEST PUMP 95CC513 3" DIAPHRAGM PUMP 10/01/95 10/01/95 11/01/95 12/12/95  DEEP CREEK 95CS324 REBUILD PUMP 11/20/95 12/20/95 12/20/95 12/20/95 13/20/95 14/20/95 15/20/95 16		E		
CENTRAL REGION PLANT  95CC488 HYDROSTATIC TEST PUMP 95CC513 3" DIAPHRAGM PUMP 10/01/95 1  CITRUS SPRINGS 95CW332 FLAMMABLE STORAGE CABINET 12/12/95  DEEP CREEK 95CS354 REBUILD PUMP 11/20/95 1  DELIONA LAKES  95CC477 PH MONITOR INSTALLATION 95CC536 TWO CHLORINE SCALES 95CC556 SENSOR HEADS-BADGER METER 10/26/95 1  95CC563 REPLACE MOTOR AT WELL #15 10/04/95 3  95CC566 REPLACE MOTOR AT WELL #15 10/04/95 3  95CC567 REPURBISH PUMP AND MOTOR 95CC567 REFURBISH CHAIN LINK GATE  FERN PARK 95CC464 NEW WELL PUMP 95CC485 10 HP FOR WELL PUMP 95CC485 10 HP FOR WELL PUMP 95CC485 10 HP FOR WELL PUMP 95CC557 BLOWER & DRAINFIELD PUMP 95CC550 HIGH SERVICE PUMP & MOTOR 10/17/95 1  LAKE HARRIET 95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 2  12/20/95 3  12/20/95 1				867
95CC488 HYDROSTATIC TEST PUMP 95CC488 HYDROSTATIC TEST PUMP 95CC513 3" DIAPHRAGM PUMP 10/01/95 12/12/95  DEEP CREEK 95CS52 FLAMMABLE STORAGE CABINET 11/20/95	95CS498	L.S #2 UPGRADES	10/26/95	4,879
95CC513 3" DIAPHRAGM PUMP 10/01/95 1  CITRUS SPRINGS 95CW332 FLAMMABLE STORAGE CABINET 12/12/95  DEEP CREEK 95CS354 REBUILD PUMP 11/20/95 1  DELTONA LAKES 95CC477 PH MONITOR INSTALLATION 04/11/95 1  95CC536 TWO CHLORINE SCALES 09/23/95 95CC556 SENSOR HEADS-BADGER METER 10/26/95 1  95CC563 REPLACE MOTOR AT WELL #15 10/04/95 3  95CC565 REPLACE ROTARY LOBE PUMP 12/29/95 9  95CC566 REFURBISH PUMP AND MOTOR 09/72/95 9  95CC567 REFURBISH CHAIN LINK GATE 08/31/95 1  FERN PARK 95CC444 NEW WELL PUMP 05/01/95 2  95CC485 10 HP FOR WELL PUMP 06/21/95 1  FISHERMAN'S HAVEN 95CC337 BLOWER & DRAINFIELD PUMP 07/10/95 1  FOX RUN 95CC550 HIGH SERVICE PUMP & MOTOR 10/17/95 1  LAKE HARRIET 95CC325 NEW 5,000 GAL HYDRO TANK 12/20/95 23  95CW528 GATE VALVES 10/20/95 3  95CW528 GATE VALVES 10/20/95 3  LEKIICH 95CS450 BACKWASH PUMP 01/24/95 1.		GION PLANT		
### CITRUS SPRINGS  95CW332 FLAMMABLE STORAGE CABINET  #### DEEP CREEK  95CS354 REBUILD PUMP  #### 11/20/95  #### 11/20/95  ###	-			721
### DEEP CREEK  ### DEEP CREEK  ### 95CS354 REBUILD PUMP  ### 11/20/95  ### MONITOR INSTALLATION  ### MONITOR INSTALLATION	95CC513	3* DIAPHRAGM PUMP	10/01/95	1,873
DEEP CREEK 95CS554 REBUILD PUMP 11/20/95 1 DELITONA LAKES  95CC477 PH MONITOR INSTALLATION 95CC366 TWO CHLORINE SCALES 95CC366 SENSOR HEADS-BADGER METER 10/26/95 10/				
### PSCS554 REBUILD PUMP   11/20/95   1 ### DELTONA LAKES  ### PSCC477 PH MONITOR INSTALLATION   04/11/95   3 ### PSCC536 TWO CHLORINE SCALES   09/23/95   3 ### PSCC536 TWO CHLORINE SCALES   09/23/95   3 ### PSCC556 SENSOR HEADS-BADGER METER   10/26/95   3 ### PSCC563 REPLACE MOTOR AT WELL #15   10/04/95   3 ### PSCC565 REPLACE ROTARY LOBE PUMP   12/29/95   9 ### PSCC566 REFURBISH PUMP AND MOTOR   09/27/95   9 ### PSCC567 REFURBISH CHAIN LINK GATE   08/31/95   1 ### PSCC567 REFURBISH CHAIN LINK GATE   08/31/95   1 ### PSCC464 NEW WELL PUMP   05/01/95   2 ### PSCC464 NEW WELL PUMP   06/21/95   1 ### PSCC465 10 HP FOR WELL PUMP   06/21/95   1 ### PSCC466 ID HP FOR WELL PUMP   07/10/95   1 ### PSCC537 BLOWER & DRAINFIELD PUMP   07/10/95   1 ### PSCC530 HIGH SERVICE PUMP & MOTOR   10/17/95   4 ### PSCC493 BLOWER REPLACEMENT   07/10/95   1 ### LAKE HARRIET   95CC525 NEW 5,000 GAL HYDRO TANK   12/20/95   23 ### LAKESIDE GOLF & CC ### PSCC450 BACKWASH PUMP   01/24/95   1 ### LAKESIDE GOLF & CC ### PSCC450 BACKWASH PUMP   01/24/95   1 ### LEHIGH   95CS450 BACKWASH PUMP   01/24/95   1	95CW532	FLAMMABLE STORAGE CABINET	12/12/95	992
### DELTONA LAKES  95CC477 PH MONITOR INSTALLATION	DEEP CREEK			
95CC477 PH MONITOR INSTALLATION 04/11/95 1 95CC536 TWO CHLORINE SCALES 09/28/95 95CC556 SENSOR HEADS-BADGER METER 10/26/95 1 95CC563 REPLACE MOTOR AT WELL #13 10/04/95 3 95CC565 REPLACE ROTARY LOBE PUMP 12/29/95 9 95CC566 REFURBISH PUMP AND MOTOR 09/27/95 95CC567 REFURBISH CHAIN LINK GATE 08/31/95 1  FERN PARK 95CC464 NEW WELL PUMP 05/01/95 2 95CC485 10 HP FOR WELL PUMP 06/21/95 1  FISHERMAN'S HAVEN 95CC537 BLOWER & DRAINFIELD PUMP 07/10/95 1  FOX RUN 95CC550 HIGH SERVICE PUMP & MOTOR 10/17/95 4  JUNGLE DEN 95CW493 BLOWER REPLACEMENT 07/10/95 1  LAKE HARRIET 95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 23  LAKESIDE GOLF & CC 95CW528 GATE VALVES 10/20/95 3 95CW568 CHEMICAL PUMP 12/01/95  LEHIGH 95CS450 BACKWASH PUMP 01/24/95 1,	95C\$554	REBUILD PUMP	11/20/95	1,525
95CC536 TWO CHLORINE SCALES 95CC563 SENSOR HEADS-BADGER METER 95CC563 REPLACE MOTOR AT WELL #15 95CC565 REPLACE MOTOR AT WELL #15 95CC566 REPLACE ROTARY LOBE PUMP 95CC567 REFURBISH PUMP AND MOTOR 95CC567 REFURBISH CHAIN LINK GATE  95CC464 NEW WELL PUMP 95CC485 10 HP FOR WELL PUMP 95CC485 10 HP FOR WELL PUMP 95CC537 BLOWER & DRAINFIELD PUMP 95CC530 HIGH SERVICE PUMP & MOTOR 10/17/95 11  IUNGLE DEN 95CC325 NEW 5,000 GAL HYDRO TANK 12/20/95 12  LAKE HARRIET 95CC526 CHEMICAL PUMP 10/20/95 12  LAKESIDE GOLF & CC 95CW528 GATE VALVES 95CCW528 GATE VALVES 95CCW528 GATE VALVES 95CCW528 BACKWASH PUMP 11/20/95 12  LEHIGH 95CS450 BACKWASH PUMP 11/20/95 12	DELTONA LA	KES		
95CC556 SENSOR HEADS-BADGER METER 10726/95 1 95CC563 REPLACE MOTOR AT WELL #15 10/04/95 3 95CC565 REPLACE ROTARY LOBE PUMP 12/29/95 9 95CC566 REFURBISH PUMP AND MOTOR 09/27/95 95CC567 REFURBISH CHAIN LINK GATE 08/31/95 1  FERN PARK 95CC464 NEW WELL PUMP 05/01/95 2 95CC485 10 HP FOR WELL PUMP 06/21/95 1  FISHERMAN'S HAVEN 95CC537 BLOWER & DRAINFIELD PUMP 07/10/95 1  FOX RUN 95CC550 HIGH SERVICE PUMP & MOTOR 10/17/95 4  JUNGLE DEN 95CW493 BLOWER REPLACEMENT 07/10/95 1  LAKE HARRIET 95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 23  LAKESIDE GOLF & CC 95CW528 GATE VALVES 10/20/95 3 95CW568 CHEMICAL PUMP 12/01/95  LEHIGH 95CS450 BACKWASH PUMP 01/24/95 1,	95CC477	PH MONITOR INSTALLATION	04/11/95	1,549
95CC563 REPLACE MOTOR AT WELL #15 95CC565 REPLACE ROTARY LOBE PUMP 95CC566 REFURBISH PUMP AND MOTOR 95CC567 REFURBISH PUMP AND MOTOR 95CC567 REFURBISH CHAIN LINK GATE  95CC464 NEW WELL PUMP 95CC485 10 HP FOR WELL PUMP 95CC537 BLOWER & DRAINFIELD PUMP 95CC537 BLOWER & DRAINFIELD PUMP 95CC530 HIGH SERVICE PUMP & MOTOR  ### MOTOR			09/28/95	957
95CC565 REPLACE ROTARY LOBE PUMP 95CC566 REFURBISH PUMP AND MOTOR 95CC567 REFURBISH CHAIN LINK GATE  95CC567 REFURBISH CHAIN LINK GATE  95CC464 NEW WELL PUMP 95CC485 10 HP FOR WELL PUMP 95CC537 BLOWER & DRAINFIELD PUMP 95CC537 BLOWER & DRAINFIELD PUMP 95CC550 HIGH SERVICE PUMP & MOTOR 10/17/95  1  LAKE HARRIET 95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95  12/20/95  13  14AESIDE GOLF & CC 95CW528 GATE VALVES 95CW568 CHEMICAL PUMP 95CC450 BACKWASH PUMP 95CC450 BACKWASH PUMP 95CC450 BACKWASH PUMP 91/24/95  12/20/95  13  144  15/24/95  15/26/95  15/26/95  16/26/95  16/26/95  17/26/95  17/26/95  18/26/95  1		_ : :::=:::::::::::::::::::::::::::::::		1,377
95CC566 REFURBISH PUMP AND MOTOR 95CC567 REFURBISH CHAIN LINK GATE  FERN PARK 95CC464 NEW WELL PUMP 95CC485 10 HP FOR WELL PUMP 95CC485 10 HP FOR WELL PUMP 95CC537 BLOWER & DRAINFIELD PUMP 95CC537 BLOWER & DRAINFIELD PUMP 95CC550 HIGH SERVICE PUMP & MOTOR 10/17/95 1  IUNGLE DEN 95CW493 BLOWER REPLACEMENT 95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 23  LAKE HARRIET 95CC528 GATE VALVES 95CW528 GATE VALVES 95CW568 CHEMICAL PUMP 12/01/95 12/EHIGH 95CS450 BACKWASH PUMP 01/24/95 12	* * *		=	3,325
95CC567 REFURBISH CHAIN LINK GATE  FERN PARK  95CC464 NEW WELL PUMP 95CC485 10 HP FOR WELL PUMP 95CC537 BLOWER & DRAINFIELD PUMP 95CC537 BLOWER & DRAINFIELD PUMP 95CC550 HIGH SERVICE PUMP & MOTOR  10/17/95 4  JUNGLE DEN 95CW493 BLOWER REPLACEMENT 95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 23  LAKE HARRIET 95CC526 CHEMICAL PUMP 10/20/95 3 95CW568 CHEMICAL PUMP 12/01/95  LEHIGH 95CS450 BACKWASH PUMP 01/24/95 1,				9,068
### PARK  95CC464 NEW WELL PUMP 95CC485 10 HP FOR WELL PUMP 06/21/95  ###################################			. =	774
95CC464 NEW WELL PUMP 95CC485 10 HP FOR WELL PUMP 06/21/95 1  FISHERMAN'S HAVEN 95CC537 BLOWER & DRAINFIELD PUMP 07/10/95 1  FOX RUN 95CC550 HIGH SERVICE PUMP & MOTOR 10/17/95 4  JUNGLE DEN 95CW493 BLOWER REPLACEMENT 07/10/95 1  LAKE HARRIET 95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 23  LAKESIDE GOLF & CC 95CW528 GATE VALVES 95CW568 CHEMICAL PUMP 12/01/95  LEHIGH 95CS450 BACKWASH PUMP 01/24/95 1,	95CC567	REFURBISH CHAIN LINK GATE	08/31/95	1,165
95CC485 10 HP FOR WELL PUMP 06/21/95 1  FISHERMAN'S HAVEN 95CC537 BLOWER & DRAINFIELD PUMP 07/10/95 1  FOX RUN 95CC550 HIGH SERVICE PUMP & MOTOR 10/17/95 4  JUNGLE DEN 95CW493 BLOWER REPLACEMENT 07/10/95 1  LAKE HARRIET 95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 23  LAKESIDE GOLF & CC 95CW528 GATE VALVES 10/20/95 3 95CW568 CHEMICAL PUMP 12/01/95  LEHIGH 95CS450 BACKWASH PUMP 01/24/95 1,				
### ### ##############################				2,726
95CC537 BLOWER & DRAINFIELD PUMP 07/10/95 1  FOX RUN 95CC550 HIGH SERVICE PUMP & MOTOR 10/17/95 4  JUNGLE DEN 95CW493 BLOWER REPLACEMENT 07/10/95 1  LAKE HARRIET 95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 23  LAKESIDE GOLF & CC 95CW528 GATE VALVES 10/20/95 3 95CW568 CHEMICAL PUMP 12/01/95  LEHIGH 95CS450 BACKWASH PUMP 01/24/95 1,	93CC483	10 HP FOR WELL PUMP	06/21/95	1,446
FOX RUN 95CC550 HIGH SERVICE PUMP & MOTOR 10/17/95 4  JUNGLE DEN 95CW493 BLOWER REPLACEMENT 07/10/95 1  LAKE HARRIET 95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 23  LAKESIDE GOLF & CC 95CW528 GATE VALVES 10/20/95 3 95CW568 CHEMICAL PUMP 12/01/95  LEHIGH 95CS450 BACKWASH PUMP 01/24/95 1,			-	
95CC550 HIGH SERVICE PUMP & MOTOR 10/17/95 4  JUNGLE DEN 95CW493 BLOWER REPLACEMENT 07/10/95 1  LAKE HARRIET 95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 23  LAKESIDE GOLF & CC 95CW528 GATE VALVES 10/20/95 3 95CW568 CHEMICAL PUMP 12/01/95  LEHIGH 95CS450 BACKWASH PUMP 01/24/95 1,	930037	BLOWER & DRAINFIELD PUMP	07/10/95	1,032
### JUNGLE DEN  95CW493 BLOWER REPLACEMENT 07/10/95 1  **LAKE HARRIET**  95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 23  **LAKESIDE GOLF & CC**  95CW528 GATE VALVES 10/20/95 3  95CW568 CHEMICAL PUMP 12/01/95  **LEHIGH**  95CS450 BACKWASH PUMP 01/24/95 1,				
95CW493 BLOWER REPLACEMENT 07/10/95 1  LAKE HARRIET  95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 23  LAKESIDE GOLF & CC  95CW528 GATE VALVES 10/20/95 3 95CW568 CHEMICAL PUMP 12/01/95  LEHIGH  95CS450 BACKWASH PUMP 01/24/95 1,	95CC330	HIGH SERVICE PUMP & MOTOR	10/17/95	4,429
### PARRIET  95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 23  ###################################				•
95CC525 NEW 5,000 GAL HYDRO TANK 12/20/95 23  LAKESIDE GOLF & CC  95CW528 GATE VALVES 10/20/95 3  95CW568 CHEMICAL PUMP 12/01/95  LEHIGH  95CS450 BACKWASH PUMP 01/24/95 1,	95CW493	BLOWER REPLACEMENT	07/10/95	1,502
### ACKWASH PUMP   10/20/95   10/	AKB HARRIE	T		
95CW528 GATE VALVES 10/20/95 3 95CW568 CHEMICAL PUMP 12/01/95  LEHIGH 95CS450 BACKWASH PUMP 01/24/95 1,	95CC525	NEW 5,000 GAL HYDRO TANK	12/20/95	23,184
95CW568 CHEMICAL PUMP 12/01/95  LEHIGH 95CS450 BACKWASH PUMP 01/24/95 1,	AKESIDE GO	LF & CC		
95CW568 CHEMICAL PUMP 12/01/95  LEHIGH 95CS450 BACKWASH PUMP 01/24/95 1,	95CW528	GATE VALVES	10/20/95	3,409
95CS450 BACKWASH PUMP 01/24/95 1	95CW568	CHEMICAL PUMP		624
	LEHIGH			
A	95CS450	BACKWASH PUMP	01/24/95	1,757
	95CS457	REPLACE REUSE PUMP	03/30/95	5,475

EXHIBIT		<del></del>	(DK-4)
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Listing of Renewal and Replacement Plant In-Service Additions (See Schedule B-1) As of December 31,1995

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		Y- 6	In-Service
Project #	Project Description	In-Service Date	Amount
95CS484	REPLACE JOCKEY PUMP	06/12/95	3,130
95CS506	PUMP & MOTOR REPLACEMENT	09/08/95	3,182
95CS518	REBUILD REUSE PUMP	09/10/95	1,867
LBILANI HBI			
95CC479	REPLACE LIFT STATION PUMP	06/01/95	1,281
95CC490	FLOW METER	08/23/95	2,957
LEISURE LA	ŒS		
95CS459	CHLORINE BOOSTER PUMP	03/08/95	891
95CS555	LOSS OF CL2 ALARM	12/13/95	1,189
MARCO ISLA	ND		
95CS462	FLOW CHART RECORDER	05/24/95	1,278
95CS467	30" RAW WATER MAIN	06/22/95	46,030
95CS475	RAIN COVERS	05 <i>1</i> 25/95	3,064
95CS486	PRESSURE CHART RECORDER	Q5/31/95	1,245
95CS494	SURGE SUPPRESSION MODULES	07/05/95	2,487
95CS495	LIME BOOSTER PUMP	07/15/95	939
95CS510	GRD WATER MONITORING IMPR	10/11/95	1,710
95CS511	RE-BUILD PUMP	08/28/95	5,224
95CS512	RE-BUILD PUMP	08/28/95	5,141
95CS514	RE-BUILD PUMP #1-LS#1	09/15/95	5,223
95CS515	RE-BUILD PUMP #1-CS	09/29/95	2,055
95CS517	INSTALL 20' ROLL GATE	11/17/95	909
95CS519	REBUILD 600 HP MOTOR	11/17/95	8,317
95CS520	60 HP MOTOR FOR RAW WATER	11/17/95	5,972
95CS538	RE-BUILD PUMP AT L/S #2	10/11/95	2,230
	125HP TO A 75HP MOTOR	11/17/95	2,573
95CS547	REFURBISH COLLECTION LINE	10/26/95	18,868
95CS548	REFURBISH LINES MH7-1,2	12/07/95	3,656
95CS549 95CS562	REFURBISH PUMP#1@L.S#4	10/26/95	1,474
MARCO SHO	DFC		
	2 HP SUBMERSIBLE PUMP	12/28/95	2,294
95CS558	REFURBISH PUMP#1@L.S.#MS2	10/26/95	768
95CS559 95CS561	REFURBISH PUMP#1@L.S.#M32 REFURBISH PUMP#1@L.S#27-B	10/26/95	957
MARION OA	7e		
MARION OAL	REPLACE BLOWER MOTER	07/15/95	664
95CW501	PUMP REFURBISH	10/01/95	1,081
95CW542 95CW553	REFURBISH PUMP #2	10/18/95	1,291
NORTH REG	ON DI ANT		
94CN098	VALVE BLANKET	01/31/95	29,966
OAK FOREST			
95CW505	REBUILD 8° PUMP	08/01/95	9,384
PALM PORT			
95CN539	ROOF REPLACEMENT	09/13/95	1,800
PALM TERRA	ACE		
95CW473	2" MI VALVES & COUPLINGS	12/01/95	2,331
95CW516	WWTP FENCE	11/30/95	15,931
95CW533	FLAMMABLE STORAGE CABINET	10/13/95	781
PINE RIDGE			
95CW483	UPGRADE WELL	09/15/95	2,18
95CW543	REFURBISH WELL MOTOR	09/15/95	1,114
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PAGE	12	OF _	_14

Schedule B-2

Listing of Renewal and Replacement Plant In-Service Additions (See Schedule B-1) As of December 31,1995

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Project #	Project Description	In-Service	In-Service
rroject *	Project Description	Date	Amount
RIVER PARK			
95CN530	REPLACE WELL PUMP	09/05/95	2,733
BACEL/ALEC			
ROSEMONT 95CW471			
93CW4/1	100 HP AUTO TRANSFORMER	07/11/95	2,115
SALT SPRING	S	,	
95CW460	CLARIFIER REMANUFACTURE	06/01/95	2,967
SAMIRA VILL			
95CW453	RELOCATE WATER LINE	02/01/95	4,458
SILVER LAKE	OAKS		
95CN487	REPLACE WELL PUMP	05/22/95	2,929
			-,
SPRING GARI	DEN		
95CW496	5 HP SUBMERSIBLE PUMP	07/01/95	6,623
95CW497	LIFT STATION PUMPS	10/25/95	7,796
95CW503	INSTALL 125 AMP SERVICE	09/27/95	763
ST. JOHN'S H	IGHI ANDS		
95CN522	REPLACE FENCE	09/20/95	2,401
		03/120/32	2,401
SUGAR MILL	cc		
95CC469	REPLACE AIR COMPRESSOR	04/26/95	1,102
95CC492	REPLACE 8" BUTTERFLY VLVS	12/19/95	4,194
95CC524	OUTSIDE HANDRAIL AT WWTP	12/19/95	4,630
95CC541	REPLACE WELL PUMP & MOTOR	09/15/95	1,140
CIRCAD MITT	PLOODS		
SUGAR MILL 95CW552			
93CW332	FLAMMABLE STORAGE CABINET	11/07/95	929
TROPICAL ISI	LES		
95CC456	REBUILD FILTER -	09/15/95	8,395
95CC480	REPLACE LIFT STATION PUMP	06/15/95	2,363
95CC546	BLOWER REBUILD & INSTALL	07/31/95	2,133
			•
UNIVERSITY S			
95CC458	ANALYZER UPGRADE	02/02/95	978
95CC466	SANITARY MANHOLE REHAB	05/31/95	4,574
95CC476	REBUILD LS PUMPS (2)	05/31/95	3,519
95CC478	REPLACE LIFT STATION	05/19/95	3,630
95CC482	REPLACE LS PUMP	06/30/95	714
95CC508	HONEYWELL CHART RECORDER	10/12/95	666
95CC535	CL2 GAS LEAK DETECTORS(2)	12/04/95	2,442
95CC564	GWM WELL REPLACEMENTS(2)	12/29/95	3,573
95CC569	REPLACE 5 HP L/S PUMP	08/31/95	3,898
95CC570	REPLACE 10 HP SURGE PUMP	12/30/95	9,453
VALENCIA TE	RRACR		
95CC499	FLOW METER	12/08/95	1,666
95CC500	CONTROL PANEL	12/27/95	11,042
		12.27773	11,042
VALRICO HILI	<b>~</b>		
	PURCHASE PUMP	06/23/95	952
95CW504	WELL #2 PUMP REPLACEMENT	10/01/95	7,312
WELAKA			
	TOWER EVTENSION	4,616.64	
	TOWER EXTENSION HYDRO TANK REFURBISHMENT	12/08/95	2,666
73C14331	HIDRO TANK KEPUKBISHMENT	12/31/95	12,941

EXHIBIT		<del></del>	CAR-4)
PAGE	13	OF	14

Schedule B-2

Page 4 of 4

Listing of Renewal and Replacement Plant In-Service Additions (See Schedule B-1) As of December 31,1995

Project #	Project Description	In-Service Date	In-Service Amount
WEST REGIO	N PLANT		
95CW461	SEWER LINE CLEAN MACHINE	04/03/95	2,180
WOODMERE			
95CN468	MAG METER	06/20/95	2,278
	TOTAL RENEWAL AND REPLACEMENT PROJECTS	,_	439,076
Summary o	of Renewal and Replacement Projects	Filed	Actual
	95CC205	179,563	127,977
	95CN208	113,973	85,289
	95CS214	138,068	147,176
	95CW218	106,550	78,634
		538,154	439,076

EXHIBIT			33 K-4)
PAGE	14	OF	14

Schedule C

New FPSC Projects Added and Completed During the Year - Plant In Service Additions As of December 31,1995 Page 1 of 1

Project /	Project Description	In-Service Date	In-Service Amount
ADMINISTRAT	TVB		
95CA910	AUTOMATED MAPPING	12/29/95	899,476
BEACON HILL	s		
92CN305	WWTP OUTFALL	12/20/95	302,949
DELTONA LAK	ES .		
95CC742	FORCE MAIN UPGRADE	08/16/95	49,219
MARCO ISLAN	TD.		
95CS730	INJECTION WELL HYDRO TANK	10/10/95	25,444
95CS739	RAW WATER MAIN REPL/CR951	10/27/95	240,274
95CS747	WELL REMEDIATION	12/13/95	59,291
PINE RIDGE			
94CW036	BOOSTER STATION	03/07/95	166,803
SALT SPRINGS	•		
95CW733	FDOT S.R. 19 UTILITY RELO	09/14/95	26,829
т	OTAL PROJECTS ADDED AND COMPLETS	ED IN 1995	1,770,284

#### Southern States Utilities Summary of 1995 FPSC Filed and Actual Plant In Service Additions As of December 31, 1995

1995 Plant In Service 13 Month Average Additions **Additions Number of Projects** Actual vs Filed **Actual vs Filed** Filed Filed Actual Filed Actual Actual \$ % 242 27,015,827 21,722,668 (5,293,159) \* 8,622,459 7,481,545 (1,140,914) 12/31/95 Water & Sewer PIS 203 8 1,770,284 1,770,284 313,870 313,870 New Projects Added and Completed 0 0 7,795,415 27,015,827 23,492,953 (3,522,874) (13.04) 8,622,459 (827,044) (9.59) 1995 Plant in Service 242 211 (2) (2,507,000) (559,404)(43,031)1,017,623 1,947,596 (1,060,654)Refundable Advances - Lehigh Lines (1) (2) 240 24,508,827 22,933,549 (1,575,278) (6.43)7,752,384 190,579 2.52 Total 1995 Plant in Service 209 7,561,805

(1) The Lehigh lines are funded by refundable advances which are deducted from rate base, and therefore have zero rate base impact.

* No	te: Variance between the 242 projects filed and the 203 actual projects	Adjustment Amount
1)	11 Projects were completed but expensed rather than capitalized -	(30,914)
2)	14 Projects were not completed in 1995 and are projected to be in service in 1996 -	(3,993,383)
3)	14 Projects, including 3 general plant projects projected at \$17,560 were cancelled -	(706,362)
,		(4,730,659)

PAGE OF 2

EXHIBIT

Southern States Utilities
Summary of Monthly 1995 FPSC Filed and Actual Plant In Service Additions
As of December 31, 1995 and 13 Month Average

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL ADDITIONS	13 Mo Average
Plant in Service (Excl. General Plant)	108,264	38,601	121,777	262,588	196,835	8,497,320	1,023,229	167,483	285,905	114,769	3,859,343	4,166,893	18,843,006	6,670,081
General Plant	488	7,616	32,361	4,071	11,527	4,674	361,233	1,323,290	0	27,520	918	1,105,962	2,879,661	811,464
New Projects Added and Completed	0	0	166,803	0	0	0	0	49,219	26,829	265,718	0	1,261,716	1,770,284	313,870
ACTUAL PIS ADDITIONS	108,752	46,218	320,941	266,659	208,363	8,501,994	1,384,462	1,539,991	312,734	408,007	3,860,261	6,534,571	23,492,952	7,795,415
MFR PIS ADDITIONS (w/Lehigh Lines)	155,133	471,204	894,749	851,966	1,962,301	3,221,231	2,548,525	254,599	4,131,475	1,621,933	1,326,369	9,576,341	27,015,825	8,622,459
ACTUAL VS FILED  AMOUNT VARIANCE  % VARIANCE	(46,381) (29.90%)	(424,986) (90.19%)	(573,808) (64.13%)	(585,307) (68.70%)	(1,753,939) (89.38%)	5,280,763 163,94%	(1,164,063) (45.68%)	1,285,392 504.87%	(3,818,740) (92.43%)	(1,213,926) (74.84%)	2,533,891 191.04%	(3,041,770) (31.76%)	(3,522,874) (13.04%)	(827,044) (9.59%)
Extuding Lehigh Refundable Advances ACTUAL PIS ADDITIONS MFR PIS ADDITIONS	108,752 155,133	46,218 471,204	320,941 267,999	266,659 851,966	208,363 1,962,301	8,501,994 <sub>.</sub> 2,594,481	1,384,462 2,548,525	1,539,991 254,599	312,734 3,504,725	408,007 1,621,933	3,860,261 1,326,369	5,975,167 8,949,591	22,933,548 24,508,825	7,752,384 7,561,805
ACTUAL VS FILED AMOUNT VARIANCE % VARIANCE	(46,381) (29.90%)	(424,986) (90.19%)	52,942 19.75%	(585,307) (68.70%)	(1,753,939) (89.38%)	5,907,513 227.70%	(1,164,063) (45.68%)	1,285,392 504.87%	(3,191, <b>990</b> ) (91.08 <b>%</b> )	(1,213,926) (74.84%)	2,533,891 191.04%	(2,974,424) (33,24%)	(1,575,278) (6.43%)	190,579 2.52%

PAGE\_\_\_\_\_\_\_ OF \_\_\_\_\_\_

Sheet1

## SCHEDULE OF NON-USED AND USEFUL CIAC AMOUNTS REFERENCED IN LARKIN'S SCHEDULE 10 BY PLANT AND CATEGORY AT DECEMBER 1996

	W	ATER	WASTEWATER			
PLANT	PLANT CAPACITY	LINE/MAIN EXTENSIONS	PLANT CAPACITY	LINE/MAIN EXTENSIONS		
BURNT STORE	20,686	607	382,560	367,093		
DEEP CREEK	-	10,775	1,815	2,431		
SUGARMILL WOODS	47,487	255,363	1,041,719	959,412		
				•		
TOTALS	68,173	266,745	1,426,094	1,328,936		

EXHIBIT	 	<u> </u>
PAGE	 _ OF _	2

SOUTHERN STATES UTILITIES, INC. DOCKET NO.: 950495-WS RESPONSE TO INTERROGATORIES

REQUESTED BY:

OPC

SET NO:

8

INTERROGATORY NO:

252R

ISSUE DATE:

10/02/95

WITNESS:

Undetermined

RESPONDENT:

Judith J. Kimball/Hilton/Lock

INTERROGATORY NO:

252R

Prepaid Insurance. Please refer to the 1995 operating budget, documentation by Responsibility Center 565, page 1. For each of the separate insurance items listed under Account 001.00001.565.991620.2000.999, please provide the following:

- a. The actual 1995 premiums if now known.
- b. The actual premiums for each year, 1992, through 1994.

RESPONSE:

252R

The amount presented in the original Appendix 252-A for 1995 actual Worker's Compensation was \$136,023. It is now known that the amount represented only fixed premium costs for 1995.

The attached Appendix 252R-A has been compiled to reflect actual cash disbursements (premiums) for Worker's Compensation for the years 1992 through 1995 and 1995 budget. The amount originally included in Appendix 252-A did not reflect paid losses or the cash impact of premiums related to prior periods. The new appendix corrects this discrepancy and indicates the Company has paid out \$474,156 in 1995 related to Worker's Compensation. Several true-up premiums were received in November and December of 1995 which were also not recognized in the earlier appendix. In addition, a \$40,000 claim settlement is included in Appendix 252R-A for 1993 which was omitted in the original appendix.

EXHIBIT	•	(11k-7)
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PAGE\_\_\_2\_\_ OF \_\_2\_\_\_

#### ACTUAL WORKER'S COMPENSATION PREMIUM PAYMENTS BY YEAR 1992-1995

	ACTU	IN:	1995		
	1992	1993	1994	1995	BUDGET
Monthly Premium Payments for Policy Period: *	_				
1991-92	130,465	0	0	0	0
1992-93	218,836	133,449	ō	ō	ő
1993-94	0	43,040	90,486	ō	ō
1994-95 (8/94-1/95)	0	0	47,575	0	Ō
1995-96	. 0	0	0	117,420	120,000
Calendar Year Payments	349,301	176,489	138,161	117,420	120,000
Payroll Audit Adjustments for:	_				
1991-92	4,060	0	0	0	0
1992-93	11,216	0	Ō	<u> </u>	0
Calendar Year Payments	15,276	0	0	0	0
Experience Modification Adjustment for:	<u>.</u>				
1992-93	(4,125)	0	0	0	0
Final Premium Audit for:	-				
1990-91	0	7,037	0	0	0
1991-92	0	62,520	0	0	ō
1992-93	0	0	0	79,034	ō
1993-94	0	0	0	30,366	0
Calendar Year Payments	0	69,557	0	109,400	o
Settlements	<b>-</b>				
1991-92 (Flex Retention)	0	O	0	(74,980)	0
1992-93 (Flex Retention)	C	0	Ō	68,510	0
1992-93 (Claims Settlement)	0	40,000	0	0	0
Settlements	0	40,000	0	(6,470)	0
Retrospective Rating Plan True-Up Paid Losses For:	<u>.</u>				
1989-90	28,107	7,956	0	93,656	0
1992-93	0	(11,003)	ō	0	ŏ
1993-94	0	Ó	28,234	66,047	ō
8/94-1/95	0	0	O	139,198	0
8/94-8/95	C	0	19,668	(95,363)	0
1995-96	0	0	0	50,278	130,000
Calendar Year Payments	28,107	(3,047)	47,902	253,816	130,000
Calendar real Payments					1,00,000

<sup>\*</sup> Note: Until 8/94, the policy period was 8/31-8/31. In 1994, there was a short policy period to bring the policy periods to a calendar year basis.

EXHIBIT			<u> </u>	-87
PAGE	1	OF	3	

### SOUTHERN STATES UTILITIES COMPARISON OF ATTRITION ADJUSTMENT AT 1.95% VERSUS 2.49% DOCKET NO. 950495-WS

		(1)	(2)	(3)	(4)
		_		ON 1995 FPSC FILED EXPEN CLUDING BUENAVENTURA)	
				N ADJUSTMENT (1)	
Line		•	Filed	Staff Recommended	
No.		Account No. and Name	1.95%	2.49% (2)	DIFFERENCE
1	6/703	Salaries & Wages - Employees	0	0	0
2	6/703	Salaries & Wages - Officers, Etc.	0	0	0
3	6/704	Employee Pensions & Benefits	0	0	0
4	6/710	Purchased Water	0	0	0
5	711	Sludge Removal Expense	15,214	19,427	4,213
6	6/715		0	0	0
7	6/716	Fuel for Power Production	848	1,082	235
8	6/718	Chemicals	25,81 <del>9</del>	32,969	7,150
9	6/720	Materials & Supplies	37,257	47,575	10,317
10	6/731	Contractual Services - Eng.	1,081	1,380	299
11	6/732	Contractual Services - Acct.	2,636	3,366	730
12	6/733	Contractual Services - Legal	1,588	2,028	440
13	6/734	Contractual Services - Mgmt Fees	0	0	0
14	6/735	Contractual Services - Other	19,840	25,335	5,494
15	6/741	Rental of Real Building/Real Property	2,835	3,621	<b>78</b> 5
16	6/742	Rental of Equipment	857	1,094	237
17	6/750	Transportation Expense	9,111	11,635	2,523
18	6/756	Insurance - Vehicle	1,807	2,307	500
19	6/757	Insurance - General Liability	4,485	5,727	1,242
20	6/758	Insurance - Workman's Comp	0	0	0
21	6/759	Insurance - Other	369	471	102
22	6/760	Advertising Expense	402	514	111
23	6/766	Reg. Comm. Exp Rate Case Amort.	0	0	0
24	6/767	Reg. Comm. Exp Other	0	0	0
25	6/770	Bad Debt Expense	3,576	4,566	990
26	6/775	Miscellaneous Expenses	35,161	44,898	9,737
27	TOTAL	. WATER & SEWER O & M EXPENSES	162,886	207,993	45,107

#### Notes:

<sup>(1)</sup> Sum of attrition adjustment on 1995 FPSC Filed direct and common expenses, see attached pages 2 and 3 for support.

<sup>(2)</sup> Docket No. 960005-WS recommended 1996 Price Index for water and wastewater utilities.

### **SOUTHERN STATES UTILITIES** COMPARISON OF ATTRITION ADJUSTMENT AT 1.95% VERSUS 2.49% FPSC FILED DIRECT COSTS SUBJECT TO ATTRITION **DOCKET NO. 950495-WS**

		(1)	(2) 1996 (	(3) PSC FILED DIRECT COST	(4) s (INCLUDING BUENVI	(5) Entura)	(6)	(7)	(8)	(9)
			Direct Water	Direct Sewer	Buena Direct Water	ventura Direct Sewer		Attrition	Staff Recommend Attrition	
Line			(Val. II Book 3 of 4)	(Val. II Book 3 of 4)	(Vol. II Book 3 of 4)	(Val. II Book 3 of 4)		Adjustment	Adjustment	Difference
No.		Account No. and Name	(val. ii Book 3 or 4) (page 123)	(page 183)	(page 314)	(page 315)	TOTAL	of 1.95%	of 2.49% (1)	Col (8) - Col (7)
				<u> </u>	graph of the state					
1	6/703	Salaries & Wages - Employees	2,375,013	2,121,134	79,210	333,210	4,908,567	0	0	. 0
2	6/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
3	6/704	Employee Pensions & Benefits	589,804	526,756	1 <del>9</del> ,670	82,746	1,218,976	0	0	0
4	6/710	Purchased Water	1,601,340	(2) 1,741,365	0	0	3,342,705	0	0	0
5	711	Sludge Removal Expense	0	702,898	0	77,293	780,191	15,214	19,427	4,213
6	6/715	Purchased Power	1,924,137	1,099,887	69,551	257,704	3,351,279	0	0	0
7	6/716	Fuel for Power Production	24,264	17,116	909	1,179	43,468	848	1,082	235
8	6/718	Chemicals	731,306	531,574	13,728	47,430	1,324,038	25,819	32,969	7,150
9	6/720	Materials & Supplies	866,338	750,150	29,682	31,542	1,677,712	32,715	41,775	9,060
10	6/731	Contractual Services - Eng.	2,920	27,057	0	0	29,977	585	746	162
11	6/732	Contractual Services - Acct.	0	0	0	0	0	0	0	0
12	6/733	Contractual Services - Legal	0	0	0	0	0	0	0	0
13	6/734	Contractual Services · Mgmt Fees	0	0	0	0	0	0	0	0
14		Contractual Services - Other	389,468	212,118	40,169	130,870	772,625	15,066	19,238	4,172
15	6/741	Rental of Real Building/Real Property	5,570	60	0	0	5,630	110	, 140	30
16	6/742	Rental of Equipment	10,148	20,634	184	4,644	35,609	694	887	192
17	6/750	Transportation Expense	223,291	99,763	12,183	16,486	351,723	6,859	8,758	1,899
18	6/756	Insurance - Vehicle	. 0	0	. 0	0	· o	. 0	0	0
19	6/757	Insurance - General Liability	0	0	0	0	0	. 0	0	0
20	6/758	Insurance - Workman's Comp	42,490	37,945	1,417	5,961	87,813	0	0	0
21		Insurance - Other	. 0	0	0	. 0	0	0	0	0
22		Advertising Expense	0	0	0	C	0	0	0	0
23	6/766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0
24	6/767	Reg. Comm. Exp Other	0	0	0	. 0	0	0	0	0
25	6/770	Bad Debt Expense	0	0	0	0	0	0	0	0
26	6/775	Miscellaneous Expenses	213,399	172,366	328_	2,020	388,113	7,568	9,664	2,096
27	TOTAL	WATER & SEWER O & M EXPENSES	8,999,488	8,060,823	267,031	991,085	18,318,427	105,477	134,686	29,209

Note:

<sup>(1)</sup> Docket No. 960005-WS recommended 1996 Price Index for water and wastewater utilities.
(2) Excludes Marco Shores Purchased water adjustment of \$24,387 included in filling. This adjustment was for ratemaking purposes only it is not actually booked to expense.

			1995 FILED (	COMMON COSTS SUB	SJECT (INCLUDING BUE	NAVENTURA)		FPSC			
			SSI	U	Buenay	entura		Allocated Portion (75.94%)		Staff Recommend	
			Customer Accounts	A&G	Customer Accounts	A&G		(Allocation % found)	Attrition	Attrition	
Line			(Val. II Book 3 of 4)	(Vol. II Book 3 of 4)	(Val. II Book 3 of 4)	(Vol. II Book 3 of 4)		(in Volume II Book 2 of 4)	Adjustment	Adjustment	Difference
No.		Account No. and Name	(page 225)	(page 235)	(page 316)	(page 317)	TOTAL	(Page 15)	of 1.95%	of 2.49% (1)	Col (9) - Col (8)
1	6/703	Salaries & Wages - Employees	1,603,243	4,208,394	89,508	52,206	5,953,351	4,521,051	0	0	0
2	6/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0
3	6/704	Employee Pensions & Benefits	398,133	1,045,070	22,227	12,964	1,478,395	1,122,712	0	0	0
4	6/710	Purchased Water	0	0	0	0	` 0	0	0	0	0
5	711	Sludge Removal Expense	0	0	0	0	0	0	0	0	0
6	6/715	Purchased Power	5,565	74,927	0	10,139	90,631	68,826	0	0	0
7	6/716	Fuel for Power Production	0	0	0	0	0	0	0	0	0
8	6/718	Chemicals	0	0	0	0	0	0	0	0	0
9	6/720	Materials & Supplies	88,540	200,251	9,202	8,729	306,722	232,929	4,542	5,800	1,258
10	6/731	Contractual Services - Eng.	0	33,523	0	0	33,523	25, <b>458</b>	496	634	137
11	6/732	Contractual Services - Acct.	0	177,985	0	0	177,985	135,164	2,636	3,366	730
12	6/733	Contractual Services - Legal	0	107,248	0	0	107,248	81,446	1,588	2,028	440
13	6/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0
14	6/735	Contractual Services - Other	0	276,594	0	45,805	322,399	244,834	4,774	6,096	1,322
15	6/741	Rental of Real Building/Real Property	0	159,134	0	24,926	184,060	139,777	2,726	3,480	755
16	6/742	Rental of Equipment	0	7,283	0	3,697	10,980	8,338	163	208	45
17	6/750	Transportation Expense	62,637	77,824	7,835	3,834	152,130	115,530	2,253	2,877	624
18	6/756	Insurance - Vehicle	0	122,008	0	0	122,008	92,654	1,807	2,307	500
19	6/757	Insurance - General Liability	0	250,798	0	52,050	302,848	229,986	4,485	5,727	1,242
20	6/758	Insurance - Workman's Comp	28,682	75,288	1,601	934	106,505	80,882	0	0	0
21	6/759	Insurance - Other	0	24,899	0	0	24,899	18,909	369	471	102
22	6/760	Advertising Expense	0	27,165	0	0	27,165	20,629	402	514	111
23	6/766	Reg. Comm. Exp Rate Case Amort.	0	469,893	0	0	469,893	373,256	0	0	0
24	6/767	Reg. Comm. Exp Other	0	59,415	0	0	59,415	44,362	0	0	0
25	6/770	Bad Debt Expense	217,899	0	23,558	0	241,457	183,365	3,576	4,568	990
26	6/775	Miscellaneous Expenses	546,534	1,234,725	31,560	50,494	1,863,312	1,415,023	27,593	35,234	7,641
27	TOTAL	L WATER & SEWER O & M EXPENSES	2,951,233	8,632,425	185,490	265,777	12,034,926	9.155.132	67,409	73,307	15.898

SOUTHERN STATES UTILITIES

**DOCKET NO. 950495-WS** 

COMPARISON OF ATTRITION ADJUSTMENT AT 1.95% VERSUS 2.49%

FPSC FILED COMMON COSTS SUBJECT TO ATTRITION

<sup>(1)</sup> Docket No. 960005-WS recommended 1996 Price Index for water and wastewater utilities.

EXHIBIT		(17K-3)
PAGE	1 08	= 3

#### SOUTHERN STATES UTILITIES, INC. DOCKET NO.: 950495-WS' RESPONSE TO INTERROGATORIES

REQUESTED BY:

OPC

SET NO:

18

INTERROGATORY NO:

343

ISSUE DATE:

01/05/96

WITNESS:

Judith J. Kimball

RESPONDENT:

Judith J. Kimball

INTERROGATORY NO:

343

Please explain why the non-used and useful adjustment for Lehigh is a positive number as opposed to a negative number. In other words, the non-used and useful adjustment for Lehigh actually increases rate base, when normally non-used and useful adjustments decrease rate base.

RESPONSE:

343

There are three instances where the Lehigh non-used and useful adjustment is a debit to rate base rather than the typical credit. This occurs in both water and wastewater rate base in the 1996 test year and in the wastewater rate base in the 1995 test year. The debits can be seen on Schedule A-2(S), page 1 of 1, and A-7(S), page 1 of 1 as they relate to wastewater rate base and schedule A-1(W), page 1 of 1, and A-7(W), page 1 of 1 as they relate to the water rate base. Schedule A-16(W) (S) is also important in this discussion as it portrays water and wastewater advances for construction. Schedule A-7 summarizes the component parts of the Utility's non-used and useful adjustment to rate base. The positive non-used and useful adjustment is a fallout from the various non-used and useful calculations as they relate to plant in service, accumulated depreciation and advances for construction as well as CIAC amortization.

It is important to realize that all amounts included in advances are 100% non-used and useful. In the case of Lehigh, the utility assets constructed with advances for construction are all included in utility plant in service in the rate proceeding. A calculated non-used and useful percentage is applied to the plant in service balance and the resulting non-used and useful plant is carried over to Schedule A-7. The same holds true for the non-used and useful impact on accumulated depreciation. In the case of advances for construction, the entire advance has been included on Schedule A-16 even though the Utility did not receive any cash related to these advances for construction. The dollars included on Schedule A-16 are the other side of the entry which records plant in service. The only way these advances are reduced is when Southern States reimburses Lehigh Corporation for the construction as new customers come on line. In the rate filing, the entire advance is deducted from rate base on Schedules A-1(W) and A-2(S) but is added back as non-used and useful on Schedule A-7 because the customers have not yet come on line. Once they do connect, the advance is reduced as a result of the repayment to Lehigh Corporation and Contributions in Aid of Construction is increased due to the payment of the tariffed rates by the new water and sewer customer.

If advances for construction were deducted from rate base with no consideration as to non-used and useful, the Utility's rate base would be unduly eroded because of the non-used and useful calculation applied to the assets that the advances are related to. If one excludes the assets from rate base, the related advance must also be excluded or the Utility faces the potential of a negative rate base. To illustrate, consider the following example. Plant in service (lines) is constructed in the amount of \$2 million and is deeded to the utility under a refundable advance agreement. There are no customers on the lines. Impacts to rate base as presented in a rate filing are as follows:

Docket No. 950495-WS OPC Interrogatory Set 18: No. 343 Page 2

EXHIBIT		<del></del>	(JJK-9)	)
PAGE	2	OF	వ	

#### Rate Base

Plant in service \$2,000,000 (a)

Non-used and useful

Plant in Service <2,000,000> (b)

Advances for Construction 2,000,000 (c)

Advances for Construction <2.000,000> (d)

Total Rate Base -0-

Under this scenario, one can see the impact of the transaction on rate base is zero due to removing all of the plant and Advances as 100% non-used and useful [(b) and (c)]. If non-useful plant (b) was removed and the Advances (d) were removed with no consideration of (c), the utility would have a <u>negative \$2</u> million rate base.

The above example may raise the concern that plant in service (b) has not been reduced by 100% in the current filing; however, advances for construction (c) have been added back to non-used and useful by 100%. In the filing, the non-used and useful percentage for plant in service is much smaller than 100%; however, it is being applied against a much larger pot of dollars (total plant in service--not just plant in service constructed through advances). As an example, if one refers to OPC Interrogatory No. 317, the Company's response shows the average dollars included in the rate case for plant in service and reflects the average dollars of useful plant in service after non-used and useful percentages are applied. Using the 1996 sewer plant numbers as an example from that interrogatory, it would appear that \$191,019 of average plant was included in rate base with a non-used and useful percentage of 11.69% applied to it which resulted in a net average useful plant in service of \$168,689. Logic would follow that the Utility is removing 100% of the Advance, or \$191,019, but only \$22,330 of the average plant in service. However, when one looks at the total account information for NARUC Account 361, they will see that non-used and useful for that account is \$829,000. Therefore, it is easy to see that the entire amount of plant funded by advances for construction has been removed as a non-used and useful adjustment which necessitates the add back of the 100% of non-used and useful advances for construction. To do otherwise will result in the negative rate base situation as described in the example.

The fact that in these three instances the non-used and useful turned into a positive number relates to a combination of the factors discussed above as well as the impact of the accumulated depreciation calculation. In two of the three instances, it was the reduction to accumulated depreciation due to non-used and useful that drove the overall non-used and useful to a positive adjustment.

#### SMWRECON.XLS

EXHIBIT			(J)K-10)		
PAGE	1	OF	1		

# RECONCILIATION OF SUGAR MILL WOODS WASTEWATER CIAC DIFFERENCE BETWEEN 920199 MFRS AND BOOK BALANCES

MFR additions for 1989 per Docket 920199 MFRs	2,954,412
Less 1989 additions in CIAC account 271.009	(16,635)
MFR additions per notes on Chuck Lewis and Nixon workpaper	2,937,777
Less 1989 Additions in CIAC account 271.500	(1,695,953)
Balance of MFR 1989 activity that should pertain to CIAC account 271.022	1,241,824
1989 Actual Activity in Account 271.022	237,054
Less Acquisition Booking Entry already in MFR beginning points	(97,620)
Amount that should have been picked up as 1989 activity in Account 271.022	139,434 139,434
Excess CIAC added to Docket 920199 (THIS AMOUNT AGREES WITH THE DIFFERENCE BETWEEN THE GENERAL LEDGER AND THE MFRS AT 12/31/89	1,102,390
Amount related to acquisition transaction	1,108,870
Unexplained difference	6,480
Adjustment presented in 950495 as a CIAC overstatement	1,116,283
Decrease in adjustment required	(7,413)

October 23, 1995

PAGE 1 OF

TO:

Robert Dodrill

FPSC Auditor

FROM:

Judy Kimball

RE:

FPSC Audit Document Request 113

Attached is the reconciliation of accumulated depreciation at 12/31/93 of the general ledger to the MFR balances as requested in part B of Audit Request 113.

EXHIBIT	(J.)x-1	<i>(</i> )
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### Southern States Utilities, Inc Reconciliation of 1993 Accumulated Depreciation General Ledger to MFR's

PAGEOF	
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	Water	Sewer	General Plant	Total
12/31/93 Balance per General Ledger	\$(32,442,354)	\$(29,900,070)	\$ (9,186,855)	\$(71,529,279)
Less VGU Balance	3,734,459	3,222,474	440,177	7,397,110
Total General Ledger Excluding VGU	(28,707,895)	(26,677,597)	(8,746,678)	(64,132,169)
Plus 1991 Lead Schedule Adjustments (In MFRs but not on books):				
Improper Puchase Accounting	(828,901)	(2,045,200)	0	(2,874,101)
Depreciation on Assets Unbooked at Acquisition	(111,197)	(114,929)	0	(226,126)
Unbooked Retirements	18,305	21,262	0	39,567
Accounting Mistakes	15,859	(57,663)	40,436	(1,368)
Depreciation on Non-Used and Useful	(911,812)	(908,937)	0	(1.820,749)
Total Adjustments reconciled on Lead schedules	(1,817,746)	(3,105,467)	40,436	(4,882,777)
Plus Additional 1989-1993 Adjustments				
1989-1991 Adjustments due to incorrect Rates	466.224	198,123	0	664,347
1989-1991 Adjustments due to Asset Correction	(2,365)	2,805	ñ	440
'92 Adjustments due to Incorrect Rates	262,246	326,545	86,767	675,557
'92 Adjustments due to Asset Correction	6.399	(3,239)	0	3,160
'92 Depreciation on Non-Used and Useful	(478,464)	(389,828)	0	(868,292)
'93 Adjustments due to Incorrect Rates	194,297	373,170	(10,839)	556,627
'93 Adjustments due to Asset Correction	6,932	(5,916)	(10,000)	1,016
'93 Depreciation on Non-Used and Useful	(475,142)	(371,115)	. 0	(846,257)
Total Additional Adjustments 1989-1993	(19,874)	130,544	75,928	186,599
Total Adjusted General Ledger 1993 Balance	\$(30,545,515)	_\$(29,652,519)	\$ (8,630,314)	\$(68,828,348)
	<u> </u>	- 5(25,052,015)	3 (0.000,014)	3(00,020,040)
12/31/93 Balance per MFR's	\$(31,465,847)	\$(29,666,181)	\$ (8,223,607)	\$(69,355,635)
Plus Adjustments Needed on MFRs		,	, ,	
Prior Period Retirements shown in 1996 MFR's	141,680	161,252	Ċ	302,932
Marion Oaks Adjustments due to Incorrect Rates	(8,856)	(36,727)	ō	(45,583)
Adjustments for 1993 MFR Balance	132,824	124,525	0	257,349
Total Adjusted MFR's	\$(31,333,023)	\$(29,541,656)	\$ (8,223,607)	\$(69.098,286)
Variance MFR's to General Ledger	\$ (787,508)	\$ 110,863	S 406,707	\$ (269,938)
Less Plant 01 not picked up in MFR's	187,620	(17)	0	187,603
Total Adjustment needed to General Ledger	\$ (599,888)	\$ 110,846	\$ 406,707	\$ (82,335)
	4 (333,000)	7 110,040	3 400,707	3 [02,333]

#### Note:

MFRs historically moved several items booked as general plant to water asset accounts. The books continued to depreciate as general plant assets. That explains why general plant accumulated depreciation is greater on the books than in the MFRs, but water accumulated depreciation is less on the books than in the MFRs.

EXHIBIT			(NK-12)
PAGE	1(	OF	22

## SSU

Rate Department

DATE:

August 22, 1995

TO:

Ron Mayes, FPSC Auditor

FROM:

Judy Kimball

RE:

FPSC Audit Document Request No. 22, CIAC Amortization

In your audit request, you cite MFR Schedules A-14, page 1, column 4, line 6 which is represented as "balance per books" as of 12/31/94. You indicate these balances for CIAC amortization do not agree with the general ledger balances as of the same date. "Balance per books" is a generic column heading that is used on a multitude of schedules. It does not always necessarily mean the general ledger specifically. In the case of CIAC amortization as well as accumulated depreciation, these balances will not agree with the books. They are calculated numbers constructed for the purpose of putting together the MFRs. The amortization is calculated in the MFRs to insure correct additions based on Commission ordered CIAC balances from the last test year. Commission orders reflecting these CIAC balances may not be issued for many months or even years after the books have been closed. In addition, sometimes there are adjustments that may take some time to get booked and the independent calculation in the MFRs corrects these timing problems. Calculated MFR amortization activity also ensures consistent and up-to-date amortization rates and facilitates the presentation of 13-month average balances.

A general information response explaining how the books calculate amortization versus how the MFRs calculate amortization will undoubtedly suffice as an explanation for most of the differences. The most important factor is that the MFRs calculate CIAC amortization in a process independent from Company books. Unlike plant additions and CIAC additions in which the MFRs pull numbers directly from the general ledgers, depreciation and amortization are calculated off MFR balances, both actual and projected. During 1994, SSU booked adjustments to accumulated amortization of CIAC based on Commission ordered balances as of December 31, 1991. For all plants which had rate base established at that time plus Marco Island and Lehigh, the books and the MFRs should have been in agreement as of December 1991. Therefore, any differences would have had to occur during 1992-1994. One cause for the differences is related to amortization rates. In this intervening three year period, which runs through the historic test year ended December 31, 1994, the books used the following methodologies for calculating the rates to be used for amortization of CIAC:

1992

Plant asset balances in accounts 304-339 (water) and 354-389 (wastewater) were divided by accumulated depreciation to arrive at composite rates to be used for all CIAC amortization.

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1993 & 1994 Composite rates for cash CIAC accounts were arrived at by taking balances in plant assets accounts 304-339 (water) and 354-389 (wastewater) divided by accumulated depreciation.

CIAC accounts related to property contributions were amortized at a rate equivalent to the depreciation rate used on the associated asset account.

On the MFR side, we have provided an example of the steps taken to arrive at the amortization rates using Amelia Island water plant and CIAC. That example and the trail of calculations is provided in Appendix FPSC 22-A. As can be seen from a comparison of the rates used in the specific plant explanations, a majority of the differences are attributable to rate differentials.

A significant difference between the books and the MFRs exists in the case of the Punta Gorda plants (Sugarmill Woods, Burnt Store, and Deep Creek). In the case of these plants, there is a large amount of "prepaid CIAC" on the books which the Company has not amortized and does not amortize until the connection materializes. However, on the MFR side, all prepaid CIAC is included in the CIAC calculation as well as the amortization calculation before non-used and useful adjustments are applied to the offsetting expense. This is explained in more detail in the reconciliations contained in Appendix FPSC 22-B.

Specific responses to the underlined plants are as follows. Refer to Appendix FPSC 22-B in all cases for calculations. In the calculations included in Appendix FPSC 22-B, in some cases composite rates are portrayed in the "per books" presentation for ease in calculations even though line item rates were actually used in the books.

- 1. <u>Pine Ridge water--ledger \$16.097 greater than MFR balance</u>. This difference is created by the difference in rates used on the books versus rates used in the MFRs.
- 2. <u>Sugarmill Woods water--MFR amortization greater than general ledger by \$150,159</u>. Amortization on prepaid CIAC which is done in the MFRS and not in the books accounted for a difference of \$162,365. The remaining difference of \$12,206 (going the opposite direction) is a result of rate differentials due to methodology of calculating the amortization rate.
- 3. <u>Burnt Store water--MFR balance greater than general ledger balance by \$6,581</u>. This difference is created by the difference in rates used on the books versus rates used in the MFRs.
- 4. <u>Lehigh water--MFR balance greater than general ledger by \$152,280</u>. The majority of this difference relates to a journal entry which was posted twice in error when the books were adjusted to agree with the Commission order in December 1994. The amount of that adjustment is \$137,607. The books had also taken amortization on an incorrect amount of CIAC totaling \$136,213 which went back to December 1991. Amortization on that amount for the three year period totaled \$12,055. The MFRs correctly reflected this adjustment and the related amortization impact. Finally, the difference in amortization rates in the MFRs versus the books accounted for increased amortization of \$26,722 in the MFRs over the books.

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Page 3	PAGE	3	OF _	22

5. Fox Run water-MFR balance greater than general ledger balance by \$5,186. In 1993, the Company established separate CIAC accounts for each related plant asset account. They took the booked accumulated amortization which existed as a pool of dollars and reassigned the pool to the various amortization accounts that had related CIAC balances. In the process, there was a misclassification between the water amortization balances and the wastewater amortization balances which caused water amortization to be \$8,100 less than it should have been and wastewater amortization to be \$4,502 more than it should have been. Adding \$8,100 to the general ledger water amortization balance brings the booked water to \$35,896 or \$2,914 greater than the MFR balance. Although the wastewater side was not included in those plants requiring analysis, the book accumulated amortization dollars are \$8,657 greater than the MFR balances. Deducting the \$4,502 overstatement brings the difference down to \$4,155. As a result, the net difference for the Fox Run plant is that the books have \$7,069 more CIAC amortization than what is reflected in the MFRs. This difference is attributable to the fact that the MFRs utilized different amortization rates than did the books for 1992 through 1994.

Prior to the last rate case (Docket No. 920199-WS), Fox Run should have used a 2.5% amortization rate until asset lives were changed in accordance with Florida Administrative Code Rule 25-30.140. Those rates were changed in Docket No. 920199-WS. However, the MFRs restated the amortization for 1991 (the last test year) plus 1992 and eight months of 1993 (the time final rates went into effect from Docket No. 920199-WS). The rationale for this change is that the new rates should not actually be implemented until the receipt of final revenues, at which point there is a proper matching of revenues and accelerated expense for depreciation. The books utilized an amortization rate nearly double what the MFRs used during this three year period.

Deltona Lakes wastewater--MFR balance greater than ledger balance by \$77,819.
 Deltona Lakes water--MFR balance less than general ledger balance by \$345,272.

Please refer to the narrative for Fox Run as the part related to the activity in 1993 which misclassified amortization balances applies in the case of Deltona Lakes as well. This misclassification resulted in \$117,885 being over allocated to water and \$99,868 being under allocated to sewer. Adding the under allocation for sewer of \$99,868 to the book amortization balance brings the book balance to \$235,517 compared to an MFR balance of \$213,468 or a \$22,049 difference. Subtracting the over allocation in water of \$117,885 from the book amortization balance brings the book balance to \$1,852,123 compared to an MFR balance of \$1,624,736 or a \$227,387 difference.

As can be seen in Appendix FPSC 22-B, the most significant differences between the books and the MFRs occurs in 1992 where book amortization for the year is \$194,776 greater than the MFR amortization balance. As in the case of Fox Run, the MFRs reflect a 2.5% amortization rate for 1991, 1992 and eight months of 1993 while the books reflect a much higher amortization rate (almost double that used in the MFRs). The same holds true for 1993, although it is not quite as significant because the MFRs have picked up four months at the accelerated rates. 1994 is pretty consistent between the book rate and the MFR rate. There was a retirement of CIAC amortization which occurred in 1992 on the books with a correcting entry in 1993 related to a sale to Volusia County of part of the Deltona Lakes service area. It appears that the MFRs did not pick up this retirement of amortization which accounts for \$10,451 of the total difference. In other words, water accumulated amortization on the MFRs is overstated by \$10,451.

	EXHIBIT	<del></del>		(J)K-12)
Page 4	PAGE	4	OF _	22

- 7. Enterprise wastewater—MFR balance greater than general ledger by \$15,370. The last test year for the Enterprise plant was a March 1985 test year. Since that time, the MFRs calculated amortization on CIAC utilizing related depreciation rates for a Class C utility. The books, however, utilized an amortization rate since 1986 that had been established by Deltona which was much lower than the Class C rate.
- 8. Burnt Store wastewater--MFR balance greater than general ledger balance by \$308.651. The large difference in this plant relates to amortization taken on prepaid CIAC in the MFR's, but not in the books. Built into the 1991 beginning points of accumulated amortization is \$90,109 of expense for the years 1989 through 1991 that was not amortized on the books as well as an additional \$198,046 of amortization for the years 1992 through 1994. The remaining difference of \$14,320 is attributable to rate differentials between the books and the MFR's.
- 9. Deep Creek wastewater--MFR balance \$627,459 greater than general ledger balance. The difference at this plant relates to amortization taken on prepaid CIAC in the MFR's, but not in the books. For the years 1989 through 1990 (12/31/90 was the last Deep Creek test year) amortization on prepaid CIAC totaled \$260,984. For the years 1991 through 1994, amortization on prepaid CIAC totaled \$466,948. The remaining difference of \$100,472 is attributable to rate differentials between the books and the MRF's.

It is the Company's position that CIAC amortization as reflected in the MFRs is correct with the exception of the retirement at the Deltona Lakes water plant in the amount of \$10,451 which was not picked up in the MFRs.

EXHIBIT			(77K-12)
PAGE	5	QF	<b>2</b> 2.

To calculate the Accumulated Amortization Expense, the following steps are taken:

#### <u>1a</u>

From schedule A-5(W) page 1 of 7, the Average Adjusted UPIS balance is calculated. This balance is carried to schedules:

1b
B-13(W) page 1 of 3 and
B-13(W) page 3 of 3 (less land, intangible and general plant balances)

#### <u>2a</u>

From schedule B-13(W) page 1 of 3, the Adjusted Depreciation expense is calculated based on FPSC guideline rates. This balance is carried to schedule:

<u>2b</u> B-13(W) page 3 of 3

#### <u>3</u>a

From schedule A-12(W) page 1 of 6, the Average Adjusted CIAC Balance is calculated. This balance is carried to schedule:

3b B-13(W) page 2 of 3

#### 4a

The composite CIAC Amortization Rate is calculated on schedule B-13(W) page 3 of 3 by taking the average adjusted depreciation expense (2b) divided by the average adjusted UPIS (1b). This rate is then carried to schedule:

4b B-13(W) page 2 of 3

The Average Adjusted CIAC Balance (3b) is then multiplied by the calculated rate (4b) to determine the CIAC Amortization Expense.

EXHIBIT	(اللله-اع)
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PAGE OF

#### SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994 TY YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Nassau / Amelia Island Cocket No.: 950495-WS

Schedule Year Ended: 12/31/94

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

FPSC

Schedule: A-5 (W) Page 1 of 7

Preparat Kimball Recap schedules: A-1(W), A-4(W)

Vitarim (1) Final (1)
Historical by Projected (1)
Simple Ave. (2) 13 Month Ave. (1)
FPSC Uniform (1) FPSC Non-uniform (1) Non FPSC (1)

	(1)	(2)	(3)	(4) 15	(5) 194 P <u>lant</u> in Ser	(6) VICE	(7)	(8)		(10) AYERAGE BALA	(11) NCE
		Selance .				Balance		Adjusted	Batance		Adjusted.
ire		Per Books	Net Ad	ditions 12/31/93 -	12/31/94	Per Books	Utility	Balance	Per	Lilliy	Utility
No.	Account No. and Name	12/31/93	Gross	Retirements	Net	12/31/94	Adjustments	12/31/94	Books	Adjustments	Balance
1	INTANGIBLE PLANT						-				
2	301.1 Organization	50,516	0	0	0	50,516	0	50,516	50,516	0	50,516
3	302.1 Franchises	3,243	0	0	0	3,243	., 0	3,243	3,243	0	3,243
4	339,1 Other Plant & Miscellaneous	(102)	0	0	0	(102)	0	(102)	(102)	0	(102)
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	٥	٥
7	304.2 Structures & Improvements	144	11,001	0	11,001	11,145	0	11,145	5,645	0	5,545
	305.2 Collecting & Impounding reservoirs	0	0	ō	0	D	0	0	0	0	0
,	306.2 Lake, River & Other Intakes	ò	ō	ŏ	ō	0	Ô	ō	ō	o	0
	307.2 Wells & Springs	84,693	986	Ď	986	85,679	0	85,579	85,186	0	85,186
1	308.2 Infliration Galleries & Tunnels	00		0		0.00	ŏ	0	0	ŏ	000
2		5,265	ŏ	0	0	5.265	Ď	5.265	5,265		5.255
	309.2 Supply Mains	3,263		•	_	(2,594)	0	3,263 (2,594)		0	
3	310.2 Power Generation Equipment	•	1,905	(4,500)	(2,594)		-		(1,297)	_	(1,297)
4	311.2 Pumping Equipment	18,557	5,062	0	5,082	23,639	0	23,639	21,098	0	21,098
5	339.2 Other Plant & Macellaneous	102	0	0	0	102	0	102	102	0	102
6	WATER TREATMENT PLANT										
7	303.3 Land & Land Rights	70,313	0	0	0	70,313	0	70.313	70,313	0	20,213
8	304.3 Sinuctures & Improvements	35,274	0	0	0	35,274	0	35 <i>,</i> 274	35,274	0	35,274
9	320.3 Water Treatment Equipment	7,273	8,725	0	8,725	15,996	Q	15,998	11.635	a	223,11
ø	321.3 Permentors	0	0	0	0	0	0	0	0	0	0
1	339.3 Other Plant & Miscelaneous	0	0	0	0	0	0	0	0	0	0
2	TRANSMISSION & DISTRIBUTION										
	303.4 Land & Land Rights	٥	0	0	0	0	0	0	0	O	a
		0	ā	Ď	ō	ō	ů	ō	ā	ā	ň
	304.4 Structures & Improvements 330.4 Distribution Reservoirs 331.4 Transmission & Distribution 333.4 Services	80,644	5,558	ō	5,558	66,202	ò	66,202	63,423	ō	63,423
,		2.611.325	64.399	ŏ	64,399	2,575,724	ő	2.675.724	2,543,524	ŏ	2,643,524
,		205,331	25,344	0	25,344	231.275	0	231,275	218,603	0	218,603
					-		-			-	
8	334.4 Meter Installation	139,270	15,352	0	15,352	154,622	0	154,622	146,946	0	146,946
9	335.4 Hydrants	138.014	16,348	0	16,348	154,352	0	154,362	146,188	0	146,158
0	339.4 Other Plant & Miscellaneous	8,089	0	0	0	8,059	. 0	8,089	8,089	a	8,089
1	GENERAL PLANT										
2	303.5 Land & Land Rights	4,663	(0)	0	(0)	4,663	0	4,663	4,663	0	4,563
3	304.5 Structures & Improvements	38,327	3,296	(48)	3,248	41,576	0	41,576	39,951	0	39,951
ι	340.5 Office Furniture & Equipment	22,373	3,029	(36)	2,993	25,366	0	25,366	23,870	0	23,570
5	340,51 Computer Equipment	39,826	23,267	(619)	22,668	62,494	0	62,494	\$1,160	0	51,150
6	341.5 Transportation Equipment	35,317	8,217	(5,508)	2,709	38,027	0	38,027	36,672	0	36,572
7	342.5 Stores Equipment	253	180	0	160	413	0	413	333	0	333
	343.5 Tools, Shop & Garage Equipment	10,977	3.238	0	3.236	14,215	0	14.215	12,596	ь	12,536
9	344.5 Leboratory Equipment	1,737	2,298	0	2,298	4,035	0	4,035	2,886	0	2,866
0	345.5 Power Operated Equipment	11,564	2,851	(322)	2,529	14,093	0	14,093	12,829	0	12,223
1	346.5 Communication Equipment	4,500	1,932	(20)	1,912	6,412	ō	6,412	5,456	0	5,456
2	347.5 Miscellaneous Equipment	1,862	1,528	0	1,528	3,389	ŏ	3,389	2,626	ŏ	2,525
3	348.5 Other Tangble Plant	94	0	ŏ	مت.	94	ŏ	94	94	ŏ	<u>2,04</u> 3
										<u>_</u>	
	INTANGIBLE PLANT	53,657	0	0	0	53,657		53,657	53,657	0	53,657
	SUPPLY & PUMPING	108,761	18,976	(4,500)		33,837 123,237	0			-	
	WATER TREATMENT PLANT	112,860		(4,5m)	14,478		~	123,237	115,999	0	115,999
,			1,725	-	8,725	121,585	0	121,585	117,222	0	117,222
•	TRANSMISSION & DISTRIBUTION	3,163,273	127,000	0	127,000	3,290,273	0	3,290,273	3,226,773	0	3,226,773
,	GENERAL PLANT	171,495	49,835	(6,552)	43,283	214,778	0	214,778	193,136	0	193,136
,	TOTAL PLANT IN SERVICE	3,510,046	204.535	(11,052)	193,483	3,803,529	0	3.803,529	3,706,787	0	3,706,787
			-				سأنف			<u></u>	4,40,5
0	LAND & LAND RIGHTS	74,976	<u>(O)</u>	0		74.976		74,976	74,976		74,976
t	TOTAL PIS LESS LAND	3,535,060	204.535	(11,052)	193,483	3,728,553	0	3,728,553	3,631,811	0	3,631,811

### SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994 **TEST YEAR AVERAGE BALANCE / SUMMARY**

Company: SSU / Nassau / Amelia Island

Dockel No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final []

Historical [x] Projected []

Simple Ave. [x] 13 Month Ave. []

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

**FPSC** 

Schedule: A-12 (W)

Page 1 of 6

Preparer: Kimball

Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			1994 CONTRIBL		CONSTRUCTION		1994	AVERAGE BALA	RAGE BALANCE 1994 NON-USED & US		ED & USEFUL
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjuste 39 Utility Balance	.) Percentage	Amount
1	Plant Capacity Fees	5,207	0	5,207	0	5,207	5,207	0	5,207	0.00%	0
2	Line/Main Extensions	1,670,892	0	1,670,892	0	1,670,892	1,670,892	0	1,670,892	0.00%	0
3	Meter Installation Fees	307,427	18,228	325,655	0	325,655	316,541	· 0	316,541	0.00%	0
4	Contributed Lines	103,941	60,359	164,300	0	164,300	134,120	. 0	134,120	0.00%	0
5	Cont. Prpty Other than Lines	23,826	16,348	40,174	0	40,174	32,000	0	32,000	5.53%	1,770
6	Service Installation Fees	23,187	18,277	41,464	0	41,464	32,326	0	32,326	0.00%	
7	TOTAL WATER CIAC	2,134,480	113,212	2,247,692	0	2,247,692	2,191,086	0	2,191,086	0.08%	
8	FPSC MARGIN RESERVE - CIAC				78,240	78,240	0	39,120	39,120		

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year

and show the non-used and useful percent and amount.

Column:

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

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SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994 SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Nasseu / Amelia Island Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim () Final ()

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

FPSÇ

Schedule: 8-13(W)

Page 1 of 3

Preparer: Kimball

Recap Schedules: B-1(W),B-3(W), B-18 (W) Supporting Schedules: A-5 (W), F-Schedules

Historical [z] Projected []
Simple Ave. [z] 13 Month Ave. []
FPSC Uniform [z] FPSC Non-uniform [] Non FPSC []

	Ī			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Part					DEPRECI	SPORCIATION GATE 1004 DEPORCIATIONALEYO		YPENSE	· 1994 USED A U	SEFUL DEPREC	ATION EXPENSE		
Color   March   Marc					1994	DEFFIE	ATTOM MATE		(2)				
THANGRIL FLAMT   20,000	٠ ۱	Line		(1)	Avg. Adi.				Usiny	Depreciation	and Useful	and Uselul	and Useful
2 031.1 Organization 90.516 40 2.50% 1263 0 1.265 0.00% 0 145   3 322.1 Frunches 3.24.2 40 2.50% 61 0 61 0.00% 0 61   4 282.1 Other Plant & Marc.	_				PIS	Lile	Rate (%)	Per Books	Adjustment	Expense	Percentage	Amount	Depreciation Exp.
201. Franchises 202. I Prinches 202. I Prinche									_	4.000		•	4.000
\$ 303.1 Ober Plant A Mac. (102) 25 4.00% (4) 0 (4) 0.00% 0 (4) 5 500/REP OF SUPPLY A PUMPING 5 2012. Land & Land Riphts 0 NA NA NA 0 0 0 10 0.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•				-	<del>-</del>	-			•
SOURCE OF SUPERLY APUBLING  5 3032 Lote & Land Rights  0 NA NA NA 0 0 0 0 0.00% 0 0 0 0.00% 0 0 0 0 0 0 0		4	-		•								
\$ 20.22 Land & Land Riphys  7 20.12 Exchange Riphys  9 20.52 Carlest, Ripropovements  9 30.52 Carle		5		<del>-</del>	į razy		4.00 A	(4)	·		0.047	•	(-)
7 30-2 Sunchures & Improvements		-			٥	NA	NA	0	0	0	0.00%	0	0
9 302. Z. Lake, Flow A. Other 10 3072. Week & Sprong 10 5.1186 30 3.20% X. 2487 0 0 0 0 0 6.687% 0 0 0 0 2.647 11 303.2. Inflingation Classifies 0 40 2.520% 0 0 0 0 6.657% 0 0 0 1.41 12 303.2. Enthraisin Classifies 0 40 2.520% 0 0 0 0 6.657% 0 0 0 14 13 310.2. Promet Classifies 1 2.655 3 0 5.02% 151 0 151 6.657% 10 141 13 310.2. Promet Classifies 2 2.65 3 0 5.02% 155 0 1,655 0 0,67% 0 1,655 13 331.2. Promet Classifies 1 2.658 2 0 5.02% 155 0 1,655 0 0,67% 0 1,655 13 332. Other Plant Allic. 1 102 25 4,07% 4 0 4 0,07% 0 1,655 13 332. Other Plant Allic. 1 102 25 4,07% 4 0 0 4 0,07% 0 1,655 18 XIVERTIREATHERITELENTIT 17 30.31 2.10 4 1,000 0 0 0 0 0,07% 0 0 0 0 0,07% 0 0 0 0 0,07% 0 0 0 0 0,07% 0 0 0 0 0,07% 0 0 0 0 0,07% 0 0 0 0 0,07% 0 0 0 0 0,07% 0 0 0 0 0,07% 0 0 0 0 0,07% 0 0 0 0 0,07% 0 0 0 0 0,07% 0 0 0 0 0,07% 0 0 0 0,07% 0 0 0 0 0 0,07% 0 0 0 0 0 0,07% 0 0 0 0 0 0,07% 0 0 0 0 0 0,07% 0 0 0 0 0 0,07% 0 0 0 0 0 0,07% 0 0 0 0 0 0,07% 0 0 0 0 0 0,07% 0 0 0 0 0 0 0,07% 0 0 0 0 0 0 0,07% 0 0 0 0 0 0 0,07% 0 0 0		7		-	5,645		3.03%	171	0	171	6.68%	11	160
3072   Welk & Sprong   M.S. 186   30   3.23%   2.85%   0   0   0   6.857%   0   0   1.958		8	305.2	Collect. & Impound.	a	50	2.00%	0	0	0	6.68%	0	0
11 300.2 Inflamator Calentines		9	306.2	Lake, River & Other	a								
2002   Suppy Maker   5,285   35   2,88%   15   0   151   6,85%   10   141   13   3102   Privery Geogramma   21,668   20   5,00%   1,055   0   1,605   0,00%   0   1,055   1,055   0,00%   0   1,055   1,055   0,00%   0   0,00%   0   0,00%   0   0   0,00%   0   0   0,00%   0   0   0,00%   0   0,00%   0   0   0,00%   0   0   0,00%   0   0   0,00%   0   0   0,00%   0   0   0,00%   0   0   0,00%   0   0   0,00%   0   0   0,00%   0   0   0,00%   0   0   0,00%   0   0   0,00%   0   0   0,00%   0   0   0,00%   0   0,00%   0   0   0,00%   0   0   0,00%   0   0   0,00%   0		10	307.2	Wells & Springs	85,186			•		-			
3   310.2   Power Generation Equal   (1,297)   20   5.00%   (6S)   0   (6S)   0.00%   0   (6S)			308.2	Infiltration Galleries	-			_					
14   311.2   Pumping Exponent   21.688   20   5.00%   1.055   0   1.055   0.00%   0   1.065     331.2   Dum Plant A Mic.   102   25   4.00%   0   4   0.00%   0   0     4   WATER TIEATMENT PLANT   1.000   0   0   0   0.00%   0   0     5   201.3   Structures & Improvements   35.274   33   3.00%   1.069   0   1.069   0.00%   0   1.068     5   202.3   Water Trassmel Equip.   11.635   22   4.55%   529   0   529   0.00%   0				****					-				
15   302   Diner Plant & Mice.   102   25   4.00%   4   0   4   0.00%   0   4							-					=	
MATER ITEA ATMENT PLANT					_ ·			-	· · · · · · · · · · · · · · · · · · ·				•
17   201.3   Lard & Land Rights   70.313   MA					102	25	4.00%	•	v	•	0.00%	٥	4
18   304.3   Shuctures & Improvements   32.274   33   3.00%   1,069   0   1,069   0,00%   0   1,069					70.212	L/A	NA	•	•	^	0.000		•
19   320.3   Waler Treatment Equip.   11,635   22   4.55%   529   0   529   0.00%   0   0.22				•				-					
20 321.3 Permeators 0 5 20.00% 0 0 0 0.00% 0 0 0 0.00% 0 0 0 1 339.3 Other Plant & Misc. 0 25 4.00% 0 0 0 0 0 0.00% 0 0 0.00% 0 0 0 0.00% 0 0 0 0									-	,		_	
21 329.3 Omer Plant & Misc. 0 25 4.00% 0 0 0 0.00% 0 0.00% 0 0 1 TANISHISSION B DISTRIBUTION 1 0 NA NA 0 0 0 0 0.00% 0 0 0 0.00% 0 0 0 0 0.00% 0 0 0 0				• • •					-			_	
TRANSMISSION & DISTRIBUTION   23 303.4					=			_	-	=		-	
303.4   Land A Land Rights		-	•						•				
25 330.4 Distr. Reservoirs 63.422 37 2.70% 1,712 0 1.712 0.00% 0 1,712 26 331.4 Transmission & Distribution 2,643,524 43 2.23% 61.594 0 61.594 0.00% 0 61.594 0.00% 0 61.594 0.00% 0 61.594 0.00% 0 61.594 0.00% 0 61.594 0.00% 0 61.594 0.00% 0 61.594 0.00% 0 7,447 0 7,447 0.00% 0 7,44					0	NA	NA.	0	0	0	0.00%	0	Q
26 331.4 Transmission & Distribution		24	304.4	Structures & Improvements	٥	33	3.03%	0	0	0	0.00%	0	Q
27 333.4 Services 218,603 40 2.50% 5,465 0 5,465 0.00% 0 5,465 23.44 Meters & Meter Installation 146,946 20 5.00% 7,347 0 7,347 0.00% 0 7,347 0.00% 0 7,347 0.00% 0 7,347 0.00% 0 7,347 0.00% 0 3.245 0 339.4 Other Plant & Misc. 8,089 25 4.00% 324 0 324 0.00% 0 324 0.00% 0 324 0.00% 0 324 0.00% 0 324 0.00% 0 324 0.00% 0 324 0.00% 0 324 0.00% 0 324 0.00% 0 324 0.00% 0		25	330.4	Distr. Reservoirs	63,423	37	2.70%	1,712	0	1,712	0,00%	0	1,712
28 334.4 Meters & Meter Instalation 146,946 20 5.00% 7,347 0 7,347 0.00% 0 7,347 29 335.4 Hydrans 146,188 45 2,22% 3,245 0 3,245 0.00% 0 324		26	331.4	Transmission & Distribution	2,643,524	43	2.33%	51,594	0	61,594	0.00%	0	61,594
29 335.4 Hydranis 146,188 45 2.22% 3.245 0 3.245 0.00% 0 3.245 3.38,4 Other Plant & Misc. 8,089 25 4.00% 324 0 324 0.00% 0 324 3.38,4 Other Plant & Misc. 8,089 25 4.00% 324 0 324 0.00% 0 324 3.38,4 Other Plant & Misc. 8,089 25 4.00% 324 0 324 0.00% 0 324 3.38,4 Other Plant & Misc. 8,089 25 4.00% 324 0 0 324 0.00% 0 324 3.38,4 Other Plant & Misc. 8,089 25 4.00% 324 0 0 324 0.00% 0 0 0 0 0.00% 0 0 0 0.00% 0 0 0 0		27	333.4	Services	218,603	40	2.50%	5,465	0	5,465	0.00%	0	5,465
339.4 Other Plant & Misc. 8,089 25 4.00% 324 0 324 0.00% 0 324 0.00% 0 324 339.5 1 40 6.00% 324 0.00% 0 0.00% 0 0.00%					• .			•		•			•
31 GENERAL PLANT  32 303.5 Land & Land Rights				•									
32 303.5 Land & Land Rights					650,8	25	4.00%	324	0	324	0.00%	0	324
33 304.5 Structures & Improvements 39,951 40 2.50% 999 0 999 0.00% 0 999 34 340.5 Office Furniture & Equipment 22,870 15 6,67% 1,592 0 1,592 0,00% 0 1,592 35 340.51 Computer Equipment 51,160 6 16,67% 8,528 0 8,528 0,00% 0 8,528 36 341.5 Transportation Equipment 36,672 6 16,67% 5,113 0 6,113 0,00% 0 6,113 37 342.5 Stores Equipment 333 18 5,56% 19 0 19 0,00% 0 19 38 343.5 Tools, Shop & Garage 12,596 16 8,25% 787 0 787 0,00% 0 787 39 344.5 Laboratory Equipment 2,886 15 6,67% 192 0 192 0,00% 0 192 40 345.5 Power Operated Equipment 12,829 12 8,33% 1,069 0 1,069 0,00% 0 1,069 41 348.5 Communication Equipment 5,456 10 10,00% 546 0 546 0,00% 0 1,069 42 347.5 Hiscaltaneous Equipment 2,628 15 6,67% 175 0 175 0,00% 0 175 43 348.5 Other Tangble Plant 94 10 10,00% 9 0 9 0,00% 0 1,340 44 BITANGIBLE PLANT 53,657 2,50% 1,340 0 1,340 0,00% 0 1,340 45 SUPPLY & PUMPING 115,999 3,58% 4,153 0 4,153 5,08% 211 3,942 46 WATER TREATMENT PLANT 117,222 1,36% 1,598 0 1,598 0,00% 0 1,598 47 TRANSMISSION & DISTRIBUTION 3,226,773 2,47% 79,687 0 79,687 0,00% 0 79,687 48 TOTAL DEPRECIATION EXPENSE 3,705,767 2,88% 106,807 0 106,807 0,20% 211 106,596								_				_	
34 340.5 Office Furniture & Equipment 21,870 15 6.67% 1,592 0 1.592 0.00% 0 1,592 340.51 Computer Equipment 51,160 6 16,67% 8,528 0 8,528 0.00% 0 8,528 340.51 Computer Equipment 36,672 6 16,67% 8,113 0 6,113 0.00% 0 6,113 37 342.5 Stores Equipment 36,672 6 16,67% 6,113 0 6,113 0.00% 0 6,113 340 0.00% 0 19 0.00% 0 10,669 0.00% 0 1,669 0.00		-		· ·	•			_	_	_		-	=
35 340.51 Computer Equipment 51,160 6 16.67% 8,528 0 8,528 0.00% 0 8,528 341.5 Transportation Equipment 36,672 6 16,67% 5,113 0 6,113 0.00% 0 6,113 7 342.5 Stores Equipment 333 18 5,55% 19 0 19 0.00% 0 19 0.00% 0 787 0.00% 0 787 0.00% 0 787 0.00% 0 787 0.00% 0 787 0.00% 0 787 0.00% 0 192 0.00% 0 192 0.00% 0 192 0.00% 0 192 0.00% 0 192 0.00% 0 192 0.00% 0 192 0.00% 0 192 0.00% 0 192 0.00% 0 192 0.00% 0 192 0.00% 0 192 0.00% 0 192 0.00% 0 1,669 0 1,069 0.00% 0 1				· ·	•							<del>-</del>	
36 341.5 Transportation Equipment 36,672 8 16,67% 5,113 0 6,113 0.00% 0 6,113 3 342.5 Stores Equipment 333 18 5.58% 19 0 19 0.00% 0 19 3 343.5 Tools, Shop & Garage 12,596 16 8.25% 787 0 787 0.00% 0 787 0.00% 0 787 39 344.5 Laboratory Equipment 2,886 15 6,67% 192 0 192 0.00% 0 192 0.00% 0 192 0.00% 0 192 0.00% 0 193 0				* *				-	_			•	-
37 342.5 Stores Equipment 333 18 5.56% 19 0 19 0.00% 0 19 38 343.5 Tools, Shop & Garage 12,596 16 6.25% 787 0 787 0.00% 0 787 39 344.5 Laboratory Equipment 2,886 15 6.67% 192 0 192 0.00% 0 192 40 345.5 Power Operated Equipment 12,829 12 8.33% 1,069 0 1,069 0.00% 0 1,069 41 346.5 Communication Equipment 5,456 10 10.00% 546 0 546 0.00% 0 546 42 347.5 Miscaffaneous Equipment 2,626 15 6.67% 175 0 175 0.00% 0 175 43 348.5 Other Tangible Plant 94 10 10.00% 9 0 9 0.00% 0 9 44 BNTANGIBLE PLANT 53,657 2.50% 1,340 0 1,340 0.00% 0 1,340 45 SUPPLY & PUMPING 115,999 3.58% 4,153 0 4,153 5.08% 211 3,942 46 WATER TREATMENT PLANT 117,222 1,36% 1,596 0 1,598 47 TRANSMISSION & DISTRIBUTION 3,226,773 2.47% 79,687 0 79,687 0.00% 0 79,687 48 GENERAL PLANT 193,136 10,37% 20,029 0 20,029 0.00% 0 20,029 49 TOTAL DEPRECIATION EXPENSE 3,706,787 2.88% 108,607 0 106,607 0.20% 211 106,596					•			-					
38 343.5 Tools, Shop & Garage 12,596 15 8,25% 787 0 787 0,00% 0 787 39 344.5 Laboratory Equipment 2,886 15 6,67% 192 0 192 0,00% 0 192 40 345.5 Power Operated Equipment 12,829 12 8,33% 1,069 0 1,069 0,00% 0 1,069 1,0								•					
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40 345.5 Power Operated Equipment 12,829 12 8.33% 1,069 0 1,069 0.00% 0 1,069 41 346.5 Communication Equipment 5,456 10 10,00% 546 0 546 0,00% 0 546 42 347.5 Miscaliansous Equipment 2,628 15 6,67% 175 0 175 0,00% 0 175 43 348.5 Other Tangible Plant 94 10 10,00% 9 0 9 0,00% 0 9  44 BITANGIBLE PLANT 53,657 2,50% 1,340 0 1,340 0,00% 0 1,340 45 SUPPLY & PUMPING 115,999 3,58% 4,153 0 4,153 5,06% 211 3,942 46 WATER TREATMENT PLANT 117,222 1,36% 1,598 0 1,598 0,00% 0 1,598 47 TRANSMISSION & DISTRIBUTION 3,226,773 2,47% 79,687 0 79,687 0,00% 0 79,687 48 GENERAL PLANT 193,138 10,37% 20,029 0 20,029 0,00% 0 20,029  49 TOTAL DEPRECIATION EXPENSE 3,706,767 2,88% 106,807 0 106,807 0,20% 211 106,596		39			2,886				ā	. 192		0	192
42 347.5 Miscellaneous Equipment 2,628 15 6.67% 175 0 175 0.00% 0 175 43 348.5 Other Tangible Plant 94 10 10.00% 9 0 9 0.00% 0 9  44 BITANGIBLE PLANT 53,657 2.50% 1,340 0 1,340 0.00% 0 1,340 45 SUPPLY & PUMPING 115,999 3.58% 4,153 0 4,153 5.08% 211 3,942 46 WATER TREATMENT PLANT 117,222 1,36% 1,598 0 1,598 0.00% 0 1,598 47 TRANSMISSION & DISTRIBUTION 3,228,773 2.47% 79,687 0 79,687 0.00% 0 79,687 48 GENERAL PLANT 193,136 10,37% 20,029 0 20,029 0.00% 0 20,029  49 TOTAL DEPRECIATION EXPENSE 3,706,787 2.88% 108,507 0 106,507 0.20% 211 106,596		40	345.5		12,829	12	8.33%	1,069	0	1,069	0.00%	0	1,063
43 348.5 Other Tangible Plant 94 10 10.00% 9 0 9 0.00% 0 9  44 INTANGUELE PLANT 53,657 2.50% 1,340 0 1,340 0.00% 0 1,340  45 SUPPLY & PUMPING 115,999 3.58% 4,153 0 4,153 5.08% 211 3,942  46 WATER TREATMENT PLANT 117,222 1,36% 1,598 0 1,598 0.00% 0 1,598  47 TRANSMISSION & DISTRIBUTION 3,228,773 2.47% 79,687 0 79,687 0.00% 0 79,687  48 GENERAL PLANT 193,136 10,37% 20,029 0 20,029 0.00% 0 20,029  49 TOTAL DEPRECIATION EXPENSE 3,706,787 2.88% 108,807 0 106,807 0.20% 211 106,596		41	346.5	Communication Equipment	5,456	10	10.00%	548	0	546	0.00%	0	546
44 BNTANGIBLE PLANT 53,657 2.50% 1,340 0 1,340 0.00% 0 1,340 45 SUPPLY & PUMPING 115,999 3.58% 4,153 0 4,153 5.08% 211 3,942 46 WATER TREATMENT PLANT 117,222 1,36% 1,598 0 1,598 0.00% 0 1,598 47 TRANSMISSION & DISTRIBUTION 3,228,773 2.47% 79,687 0 79,687 0.00% 0 79,687 48 GENERAL PLANT 193,136 10,37% 20,029 0 20,029 0.00% 0 20,029 49 TOTAL DEPRECIATION EXPENSE 3,705,787 2.88% 106,807 0 106,807 0.20% 211 106,596 50 LESS: AMORTIZATION OF CIAC (59,670) 0 (59,670) (41) (59,629)		42	347.5	Miscellaneous Equipment	2,626	15	6.67%	175	0	175	0.00%	0	175
45 SUPPLY & PUMPING 115,999 3.58% 4,153 0 4,153 5.06% 211 3,942 46 WATER TREATMENT PLANT 117,222 1.36% 1,598 0 1,598 0.00% 0 1,598 47 TRANSMISSION & DISTRIBUTION 3,226,773 2.47% 79,687 0 79,687 0.00% 0 79,687 48 GENERAL PLANT 193,136 10.37% 20,029 0 20,029 0.00% 0 20,029 49 TOTAL DEPRECIATION EXPENSE 3,706,767 2.88% 108,807 0 106,807 0.20% 211 106,596 50 LESS: AMORTIZATION OF CIAC (59,670) 0 (59,670) (41) (59,629)		43	348.5	Other Tangible Plant	94	10	10.00%		0	9	0.00%	0	8
45 SUPPLY & PUMPING 115,999 3.58% 4,153 0 4,153 5.08% 211 3,942 46 WATER TREATMENT PLANT 117,222 1.36% 1,598 0 1,598 0.00% 0 1,598 47 TRANSMISSION & DISTRIBUTION 3,226,773 2.47% 79,687 0 79,687 0.00% 0 79,687 48 GENERAL PLANT 193,136 10.37% 20,029 0 20,029 0.00% 0 20,029 49 TOTAL DEPRECIATION EXPENSE 3,705,787 2.88% 108,807 0 106,807 0.20% 211 106,596 50 LESS: AMORTIZATION OF CIAC (59,670) 0 (59,670) (41) (59,629)		44		DITANGINI E PI ANT	57 6E7		2 50%	1 340	^	1 340	0.00%	^	1 340
46 WATER TREATMENT PLANT 117,222 1.36% 1,588 0 1,598 0.00% 0 1,598 47 TRANSMISSION & DISTRIBUTION 3,226,773 2.47% 79,687 0 79,667 0.00% 0 79,687 48 GENERAL PLANT 193,136 10.37% 20,029 0 20,029 0.00% 0 20,029 49 TOTAL DEPRECIATION EXPENSE 3,706,787 2.88% 108,807 0 106,807 0.20% 211 106,596 50 LESS: AMORTIZATION OF CIAC (59,670) 0 (59,670) (41) (59,629)									-	-			· ·
47 TRANSMISSION & DISTRIBUTION 3,226,773 2,47% 79,687 0 79,687 0,00% 0 79,687 48 GENERAL PLANT 193,136 10,37% 20,029 0 20,029 0,00% 0 20,029 49 TOTAL DEPRECIATION EXPENSE 3,706,787 2,88% 106,507 0 106,507 0,20% 211 106,596 50 LESS: AMORTIZATION OF CIAC (59,670) 0 (59,670) (41) (59,629)					•			-		•			•
48 GENERAL PLANT 193,135 10.37% 20,029 0 20,029 0.00% 0 20,029 49 TOTAL DEPRECIATION EXPENSE 3,706,787 2.88% 106,507 0 106,507 0.20% 211 106,596 50 LESS: AMORTIZATION OF CIAC (59,670) 0 (59,670) (41) (59,629)			TR					•				-	
50 LESS: AMORTIZATION OF CIAC (59.670) 0 (59.670) (41) (59.629)			3.									-	•
		49	то	TAL DEPRECIATION EXPENSE	3,706,787		2.88%	106,807	0	106,807	0.20%	211	106,596
51 NET DEPRECIATION EXPENSE - WATER 47,137 0 47,137 170 46,967		50	L	ESS: AMORTIZATION OF CIAC				(59,670)	0	(59,670)		(41)	(59,629)
		51 F	IET DEPI	RECIATION EXPENSE - WATER				47,137	0	47,137		170	46,967

(2) from Schedule A-5, page 1, column 11

(8) from F Schedules

EXHIBIT	(JJK-b)	)
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#### SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994 CIAC AMORTIZATION EXPENSE

Company: SSU / Nassau / Amelia Island Docket No.: 950495-WS

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

FPSC Schedule: B-13(W) Page 2 of 3 Preparer: Kimball

Recap Schedules: B-13(W)1/3 Supporting Schedules: A-12(W), B-13(W)3/3

Schedule Year Ended: 12/31/94 Interim [] Final [] Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

	(1)	~ (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	WATER	1994 Avg. Adj.	Amort	77	<u>AC ANORTIZATIO</u>	Utility	Composite Non-used	Non-used	Used
Line		CIAC	Composite	Our Banks	Utility `Adii-atmost	Adjusted CIAC Amort	and Useful	and Usekul	and Useful CIAC Amort.
No.	CIAC Classifications	Belance	Rate	Per Books	'Adjustment	CIAC AMORE	Percentage	Amount	CIAL AMOR
1	Plant Capacity Fees	5,207	3.30%	172	0	172	0.00%	0	172
2	Line/Main Extension Fees	1,670,892	2.33%	38,932	0	38,932	0,00%	G	38,932
3	Meter Installation Fees	316,541	5.00%	15,827	0	15,827	0.00%	Q.	15,827
4	Contributed Lines	134,120	2.33%	3,125	0	3,125	0.00%	6	3,125
5	Contributed Property Other Than Lines	32,000	2.52%	806	0	806	5.08%	41	765
6	Service Installation Fees	32,325	2.50%	808	0	808	0.00%	0	809
7	TOTAL WATER CIAC AMORT. EXP.	2,191,086		59,670	0	59,670	•	41	59,629

#### Column:

- (2) from A-12 (W).
- (3) from 8-13 (W) ( page 3 of 3)
- (7) from 8-13 (W) ( page 1 of 3)

- 1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of 8-13 (W) (Page 1 of 3).
- 2. Amortization rate and Non-used and Useful percentage is calculated at the plant level. Summaries reflect a weighted composite rate.

EXHIBI	τ		(JJK-1	رد
PAGE	10	_ OF _	22	

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994 COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Nassau / Amelia Island

Docket No.: 950495-WS

Explanation: Provide a schedule that shows the development

Schedule Year Ended: 12/31/94 of composite CIAC amortization rates for the test year.

interim ( ) Final ( )

Historical (x) Projected []

Simple Ave. [x] 13 Month Ave. []

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

FPSC

Schedule: 8-13(W)

Page 3 of 3

Preparer: Kimball

Recap Schedules: B-13(W)1/3,2/3

Supporting Schedules: A-5(W)

	(1) WATER	(2)	(3) ITE CIAC AMORTIZATI	(4) ON RATE
	CIAC Classifications	Average ·	Average	Composite CIAC
Line	and	Adjusted	Adjusted (26)	Amort. Rate (4a
No.	Associated Plant Accounts	UPIS (16)	Dep. Exp.	(3) / (2)
1	PLANT CAPACITY FEES:			
2	304.2 Structures & Improvements	5,645	171	3.03%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	85,186	2,837	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	5,265	151	2.87%
8	310.2 Power Generation Equipment	(1,297)	(65)	5.01%
9	311.2 Pumping Equipment	21,098	1,055	5.00%
10	339.2 Other Plant & Miscellaneous	102	4	3.92%
11	304.3 Structures & Improvements	35,274	1,069	3.03%
12	320.3 Water Treatment Equipment	11,635	529	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	63,423	1,712	2.70%
16	COMPOSITE RATE	226,331	7,463	3.30%
17	LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	2,643,524	61,594	2.33%
20	335.4 Hydrants	146,188	3,245	2.22%
21	339.4 Other Plant & Miscellaneous	8,089	324	4.01%
22	COMPOSITE RATE	2,797,801	65,163 ·	2.33%
23	METER INSTALLATION FEES:			
24	334.4 Meters & Meter Installation	146,946	7,347	5.00%
25	COMPOSITE RATE	146,946	7,347	5.00%
26	SERVICE INSTALLATION FEES:			
27	333.4 Services	218,603	5,465	2.50%
28	COMPOSITE RATE	218,603	5,465	2.50%
29	OTHERS: (Weighted Average of Above Rates):			
30	Plant Capacity Fees (Line 16)	226,331	7,463	3.30%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	2,797,801	65,163	2.33%
32	Meter Installation Fees (Line 25)	146,946	7,347	5.00%
33	Service installation Fees (Line 28)	218,603	5,465	2.50%
34	COMPOSITE RATE	3,389,681	85,438	2.52%

#### Column:

<sup>(2)</sup> is From Schedule B-13(W), page 1, column 2.

<sup>(3)</sup> is From Schedule B-13(W), page 1, column 7.

EXHIBIT	 	7K-P

PAGE 11 OF \_\_\_\_\_\_\_\_

RECONCILIATION OF MEATS TO BOOKS FOR ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - WATER

Company: SSU / Citrus / Pine Ridge

WATER CIAC ACCOUNTS

No.	MFR BALANCES	Adjusted 12/31/91	1992 Average Balance	1992 Rate	1992 Amort. Expense	1923 Average Balance	1993 Rate	1923 Amost, Expense	1004 Average Balance	1924 Rate	1904 Amort, Expense
1	Plant Capacity Fees		63,657	2.50%	1,501	71,950	2.50%	1,798	82,480	3,78%	3,117
2	Une/Main Extension Fees		217,088	2.50%	5,427	271,824	2.50%	6796	341,500	2.32%	7,925
3	Motor Installation Foos		34,840	2.50%	471	44,230	2.50%	1,106	55,504	5.00%	2,77\$
4	Contributed Lines		•	2.50%	0	79,719	2,50%	1,843	167,188	2.32%	3,870
5	Cont Property Other than Lines		0	2.50%	0	10,725	2.50%	200	28,167	251%	65
8	Service Installation Fees		94,169	2,50%	2,354	124,527	2.50%	3,113	163746	2.50%	4,095
7	TOTAL WATER CIAC		409,781		10,244	596,978	•	14,925	836708	0	22,448
	ACCUM. AMORT, OF CIAC BALANCE	22,728			32,970			47,395			70,343
No.	BOOK BALANCES		1992 Average Balance	1992 Raie	1992 Amort, Experse	1993 Average Balance	1923 Rajo	1993 Amon, Expense	1994 Average Balance	1904 Rate	1904 Amort, Expense
۰	Plant Capacity Fees		63,657	6,10%	3,443	71,956	บห	1,957	82,460	2.68%	2,210
10	Line/Main Extension Fees		217,066	6.10%	13.251	271,824	2.72%	7,394	341,599	2.55%	9,155
11	Meter Installation Fees		34,549	6.10%	2,126	44,230	2.72%	1,203	55,504	2.56%	1,486
12	Contributed Lines		٥	6,10%	٥	73,713	2.72%	2,005	167,189	2.66%	4,451
13	Cont Property Other than Lines		0	6.10%	0	10725	2.72%	292	26,167	2.85%	7 <b>6</b> 1
14	Service Installation Fees		94,169	6.10%	5748	124,527	2.72%	3,367	163,789	265%	4,390
15	TOTAL WATER CIAC		409761	•	25,008	506,978	•	16,238	836708	٥	2,425
18	ACCUM, AMORT, OF CIAC BALANCE	22,894			47,902			64,140			86,565
77	DIFFERENCE BETWEEN MFR'S AND BOOKS				14,972			16,245			-16,222

Explanation

The difference between the MFR balance for Accumulated Americanion of CMC and the book balance as of the historic test period 201/96 is \$18,007. This is a result of different rates being used to amortize the CMC Salances since the last rate order. The MFR's used a composite amortization rate based on the plant assets associated with each CMC classification. Please see above for the rates used on the books.

EXHIBIT	<del></del>	<del></del>	(i).) K - (i)
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			•
PAGE	12	OF _	22

RECONCILIATION OF MER'S TO BOOKS FOR ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - WATER

Company: SSU/ Citrus / Sugar Mill Woods

WATER CIAC ACCOUNTS

No.	MFR BALANCES	Adjused 12/31/91	1992 Average Balance	t992 Rate	1992 Amort, Espense	1993 Average Salance	1993 Rate	1983 Amort. Expense	1994 Average Balance	1994 Rate	1994 Amort, Expense
1	Plant Capacity Fees		100,237	2.50%	2,561	103,237	2.50%	2,581	103,517	3.61%	3,737
2	Line/Main Externion Fees		529,051	2.50%	13,226	530,451	2.50%	13,281	545,011	234%	12753
3	Meter Installation Fees		216,370	2.50%	5,400	283,835	2.50%	7,096	336,360	5.00%	16,820
4	Contributed Lines		2,294,515	2.50%	57,265	2,331,691	2,50%	50,292	2,332,429	234%	54,570
5	Cont Property Other than Lines		5,262	2.50%	132	3,548	2,50%	216	8,328	2.84%	<b>726</b>
6	Service Installation Fees		10725	2.50%	206	16,667	2.50%	417	16,900	2.50%	423
7	TOTAL WATER CIAC		3,150,280		76,982	3,274,550	0	81,843	3,342,573	0	88,548
å	ACCUM, AMORT, OF CIAC BALANCE	214,451			250,433			375,296			463,544
No.	BOOK BALANCES		1992 Average Balance	1992 Rate	1992 Amori. Expense	1923 Average Balance	1983 Rate	1923 Arrical, Expense	1994 Average Balance	1994 Rate	1904 Amort, Expense
9	Plant Capacity Fees		1,019,214	2.96%	30,190	1,099,811	2,91%	32,011	1,193,977	2,93%	34,967
10	Line/Main Extension Fees		0	0.00%	a	8	0.00%	0	0	0.00%	a
11	Meter Installation Fees		0	0.00%	0	•	0,00%	0	0	0.00%	0
12	Contributed Lines		0	0.00%	0	9	0.00%	0	0	0.00%	0
13	Cont Property Other than Lines		0	0.00%	٥	G	0.00%	0	0	0.00%	a
14	Service Installation Fees										
15	TOTAL WATER CIAC		1,019,214	•	30,190	1,090,11	•	32,011	1,153,977	0	34,967
16	ACCUM, AMORT,OF CIAC BALANCE	172.187			202.377			234,388		Book Adjustments 44336	313,891
10	DEFFERENCE BETWEEN WIFT'S AND BOOKS	112,101	•		2,42,41			ن در ا		71,200	150,153
٠,	RECONCILIATION										134,335
18	1949-1991 AMORT.EXPENSE RELATED TO PREPAIDS										
19	RATE ORDER ADJUSTMENT NOT BOOKED IN 1994										
20 21 22	1992 EXPENSE RELATED TO PREPAIDS 1993 EXPENSE RELATED TO PREPAIDS 1994 EXPENSE RELATED TO PREPAIDS								2,222,704 2,216,149 2,196,288	2.50% 2.50% 2.50%	55,568 55,464 51,363
23	TOTAL RECONCLING ITEMS					-					182,366
24	AMORTIZATION RATE DIFFERENCES		Ţ								12,212

The difference between the MFR Balance for Accumulated Americation of CIAC and the book belance as of the historic test period 120 WH is \$150,150. The majority of the difference is a result of the MFR's americang the propert CIAC before making a non-used and useful experiment for retembing purposes. The books do not amortize prepaid CIAC.

The remaining varience is a result of different rates being used to amortize the CIAC Balances since the last rate order.

Note: "This adjustment represents amortization on Prepaid CIAC at the time of Acquisition as ordered by the PPSC in order 432/834-8.

EXHIBIT	(J)K-b)
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#### RECONCILIATION OF MFR'S TO BOOKS FOR ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - WATER

Company: SSU / Charlotte/Lee / Burni Store

WATER CIAC ACCOUNTS

, No.	MFR BALANCES	Adjusted 123101	1992 Average Balance	1682 Rate	1992 Amort, Expense	1983 Average Balance	1823 Rate	1803 Amerit, Expense	1994 Average Balance	1994 Rate	1994 Ament, Expense
1	Plant Capacity Fees		\$7,\$70	4.12%	2,788	apı	4,12%	2 <i>)</i> 88	Ø,RL	4.20%	2,842
2	Line/Main Extension Fees		1,987	2.33%	46	1,947	233%	44	1,987	2.30%	46
3	Motor Installation Food		<b>82,22</b> 1	5,00%	4,111	121,593	5.00%	6,080	190,285	5.00%	9,514
4	Contributed Lines		•	0.00%	0	. •	6.00%	•	5,913	2.33%	138
5	Cont Property Other than Lines		•	0.00%	٥	•	0.00%	0	1,015	3.13%	32
6	Service Installation Fees		0	0.00%	0	0	0.00%	0	500	2.50%	2
7	TOTAL WATER CIAC		151,686		6,946	191,258	•	1,914	267 ,606	0	12,595
8	ACCUM, AMORT, OF CIAC BALANCE	19,565			26,511			35,425			48,020
No.	BOOK BALANCES		1992 Average Balance	1992 Rate	1992 Amori. Expense	1993 Average Balance	1993 Rate	1983 Amort, Expense	1994 Average Balance	1004 Rate	1994 Amost, Espense
9	Plant Capacity Fees		σ <i>p</i> ı	1.00%	2,497	67,576	3.42%	2315	<i>ព,</i> ជ៖	3.63%	2.457
10	Line/Main Extension Fees		1,957	3.57%	73	1,567	3.42%	66	1,987	3.63%	72
11	Mater Installation Fees		82,221	3.69%	3,034	121,503	3.42%	4,158	190,285	3.63%	6,907
12	Contributed Lines		0	3,60%	0	a	3.42%	0	5,913	3.63%	215
13	Cont Property Other than Lines		٥	3.69%	0	0	3.42%	0	1,015	3.63%	37
14	Service Installation Fees		٥	3.69%	0	0	3.42%	0	9200	3.63%	34
15	TOTAL WATER CIAC		151,686	•	5,606	191,258	•	6,541	267,808	0	1772
			-				_			Book Adjustment	
16	ACCUM, AMORT, OF CIAC BALANCE	15,973			21,578			25,119		3,596	41,437
17	DIFFERENCE BETWEEN MFR'S AND BOOKS										6,560

#### Explanation

The difference between the MER balance for Accumulated Amortization of CIAC and the book balance as of the historic test period 12/3/94 is \$8,581. This is a result of different rates being used to arronate the CIAC Balances since the last rate order. The MER's used a composite amortization rate based on the plant assets associated with each CIAC classification. Please see above for the rares used on the books,

RECONCILIATION OF MER'S TO BOOKS FOR ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - WATER

#### Company: \$50 / Loo / Lohigh

WITER CIAC ACCOUNTS

	WATER CIAC ACCOUNTS													
. No.	MFR BALANCES	Adjusted 9/30/01	1901 Average Bafance	1991 Rate	199 I Amort, Expense	1992 Average Balance	1992 Rate	1992 Amori, Expense	1993 Average Balance	1993 Rafe .	1993 Amori, Expense	1994 Average Balance	1994 Rate	1994 Amori, Expense
1	Plant Cepacity Fees		3,082,140	0.63%	4,054	3,141,059	2.50%	78,526	3,102,402	3.42%	100,186	3,243,445	3.75%	121,631
2	Line/Main Extension Fees		, 0	0.00%	•	6,588	2.50%	165	\$2,422	2.38%	1,246	132,583	2.30%	3,649
3	Motor Installation Fees		•	0.00%	•	9,008	2.50%	225	71,172	438%	3,117	184,790	5.00%	1,339
4	Contributed Lines		•	0.00%	•	•	2.50%	0	57,057	\$38%	1,354	227,544	233%	5,202
5	Cont Properly Other then Lines		1,011	0,63%	2	2,022	2.50%	51	0,687	2.77%	244	17,251	2.85%	405
6	Service Installation Fees			0.00%		0	2.50%	0	9,754	250%	<u>t44</u>	25,550	2.50%	909
7	TOTAL WATER CIAC		3,083,151		4,854	3,158,877		78,967	3,392,494	•	115,415	3,833,301		140,405
	ACCUM, AMORY, OF CIAC BALANCE	840,970			\$45,024		***************************************	924,793			1,840,200			1,160,763
No.	BOOK BALANCES		1991 Average Balance	199 I Rate	1991 Ameri. Expense	1992 Average Balance	1992 Rate	Amori. Expense	- 1993 Average Balance	1993 Rale	1093 Amort, Exponse	1994 Average Balance	1094 Rate	1094 Amort, Expense
	Plant Capacity Fees		3,602,140	0,63%	4,854	3,277,272	3,12%	192,251	3,328,615	2.85%	91,790	3,211,591	2.80%	95,374
10	Line/Main Extension Fees		0	0.00%	0	1,588	3.12%	208	52,422	2.05%	1,493	132,543	2.00%	3,818
11	Meter Installation Fees		0	0.00%	•	9,908	5.12%	201	71,172	2.05%	2,027	184,780	2.00%	5,379
12	Controlled Lines		0	0,00%	•	•	3.12%	•	\$7,0\$7	2.05%	1,625	227,544	t.MX	4,553
13	Cont Property Other than Lines		1,911	0.63%	2	2,022	2.12%	8	9,687	2.85%	276	17,351	2.84%	540
14	Service Installation Fees		0	\$.60%	•	0	3.12%	•	9,754	2 85%	270	25,554	2.80%	794
15	TOTAL WATER CIAC		3,883,151	•	4,854	3,294,890	•	102,801	3,526,711	•	100,406	3,901,407	•	112,268
16	ACCUM, AMORT.OF CIAC BALANCE	991,845			21,570			1,094,644			1,195,144		Adjustment 270,075	1,020,420
17	difference between MFR's and books													152,274
18	RECONCELUTION 1994 JE 16500 Posted in Error							•						137,607
1 <del>0</del> 20 21	1992 Amert, Related to Booking Error 1993 Amert, Related to Booking Error 1994 Amert, Related to Booking Error											136,213 136,213 136,213	3.12% 2.85% 2.86%	-4,250 -3,582 -3,923
22	TOTAL RECONCILING ITEMS													125,552
23	Ameritzation Rata Differences													26,722

Explanation

The difference between the MFR behance for Accumulated Amortization of CIAC and the book balance as of the Interior test period 12/31/94 is \$152,280. This is a result of the books amortizing 138,213 more than the MFR for 1992, 1999, and 1994. The books also doubts counted a rate case adjustment in the amount of \$137,907. The resultance of the vertical of distinct active being used to monitize the CIAC delaracts affect the last rate order. The MFR is used a composite amortization rate based on the plant asserts associated with each CIAC classification. Please see above to the rates used on the books.

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EXHIBIT			(J)K-12
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RECONCILIATION OF MFR'S TO BOOKS FOR ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - WATER

Company: SSU / Martin / Fox Run

WATER CIAC ACCOUNTS

No.	MFR BALANCES	Adjusted 12/31/91	1992 Average Balance	1992 Rate	1992 Amort, Expense	tsR3 Average Balance	1923 Rate	1983 Amort, Expense	1894 Average Belance	1994 Rate	1994 Amori, Espena
1	Plant Capacity Fees		0	2.50%	0	0	3.00%	0	•	4.00%	
2	Line/Majn Extension Fees		89,407	250%	2,457	\$8,497	2.44%	2,42\$	99,467	230%	2318
3	Meter Installation Fees		7,313	2.50%	143	7710	3.33%	256	4,175	5.00%	400
4	Contributed Lines		4,498	2.50%	112	4,404	24%	110	4,406	2.33%	105
5	Cont Property Other than Lines		•	2.50%	0	•	277%	•	0	3.88%	•
6	Service Installation Fees		22	2.50%.		252	2.50%		252	2,50%	
7	TOTAL WATER CIAC		111,556	_	2700	112,006	•	2,802	112,420	•	2,834
	ACCUM, AMORT, OF CIAC BALANCE	24,553			27 342			30,144			32,982
No.	BOOK BALANCES		1982 Average Balance	1992 Rate	1992 Amort. Expense	1993 Average Balance	1002) Rate	1965 Ameri, Expense	1994 Average Balance	1994 Rate	1994 Amon, Expense
9	Plant Capacity Fees		0	3,99%	٥	0	3.07%	0	٥	3,07%	
10	Line/Main Extension Fees		99,497	3.99%	3,974	99,467	3.07%	3,053	99,497	3.97%	3,054
11	Mater Installation Fees		7213	3,99%	2502	7763	3.07%	236	8,175	3,07%	ත1
12	Contributed Lines		4,496	3.98%	180	4,496	3.07%	136	4,496	3,07%	136
13	Cont Property Other than Lines		o	3.99%	0	ð	3.07%	0	0	3.07%	0
14	Service Installation Fees		252	3.99%	. 10	252	3.07%	8	252	3.07%	
15	TOTAL WATER CIAC		111,558	•	4,454	112,008	•	3,436	112,420	0	3,451
16	ACCUM, AMORT, OF CIAC BALANCE	22,890			27,146		Book Advances -0,100	22,483		Parte Order Adjustment 1,863	777%
17	DIFFERENCE BETWEEN MFR'S AND BOOKS	1,053			-196			-7 <i>9</i> 81			5,186
18	RECONCILIATION  Mischel wificetion between Water and Sewer										8100
19	Amortization Rate Differences										-2,914

The difference between the MFR belance for Accumulated Americation of CHAC and the book balance as of the historic test period 12/31/94 is \$3,186. This is a result of a mischassification between water and sever that geometric to the books in 1993 of \$4,100. The remainder of the difference is a result of different rates being used to amortice the CHAC Salances since the last rate order. The MFR's used a composite arrottication rate based on the plant assets associated with each CHAC classification. Please see above for the rates used on the books.

EXHIBIT			(1) K-12
PAGE	16	OF	22_

RECONCILIATION OF MFR'S TO BOOKS FOR ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - SEWER

Company; SSU / Martin / Fox Russ

SEWER CIAC ACCOUNTS

No.	MFR BALANCES	Last Established Rate Base 12/31/81	1992 Average Balance	1992 Rate	1992 Amort, Expense	1923 Average Balance	1963 Rate	1983 Amort. Expense	1994 Average Belance	1904 Rate	1994 Amort, Expense
1	Plant Capacity Fees		•	2,34%	•	•	1,50%	•	1,700	£.IPE	<b>F2</b>
2	Line/Main Extension Fees		184,323	2,50%	4,754	199,644	2,00%	5,227	199,573	3.61%	4,544
3	Contributed Lines		3,594	2.50%	•	100,00	2,80%	101	3,560	2.61%	130
4	Cont Property Other than Lines			150%	•	•	2.16%	•	429	437%	-79
5	Service Installation Fees		•	2.5FK	•	•	2.54%		•	1,0%	•
6	TOTAL SEWER CIAC		193,121		4,528	193,648	•	5,422	194,171	•	7,023
7	ACCUM, AMORT. OF CIAC BALANCE	46,506			\$1,514			56,936			83,950
No.	BOOK BALANCES	_	1992 Average Balance	1992 Rate	1992 Amort, Expense	1993 Averag e Balance	1983 Rate	1993 Amost, Expense	1994 Average Balance	1904 Rate	1994 Annori, Expense
8	Plant Capacity Fees		•	1374	. •		134%	•	1,799	1.40%	61
9	Line/Main Extension Fees		ten 523	1274	8,204	199,844	134%	*,284	18573	1.0%	6,472
10	Contributed Lines		2,594	4.37%	154	3394	334%	170	1,504	3,10%	122
11	Cont Property Other than Lines		•	4.23%	•	•	32/4	•	-1599	3.40%	-61
12	Service Installation Fees		•	1,57%	•	•	3,34%	•	•	1.49%	•
13	TOTAL SEWER CIAC		193,121	0	8,360	193,646	0	8,474	194,171	0	6,594
14	ACCUM, AMORT, OF CIAC BALANCE	49,518			รายเ		Book Adjustment 4,502	68,954		Parte Order Adjustment -2,932	72,616
15	DIFFERENCE BETWEEN MFR'S AND BOOKS	2,932									-0,667
	RECONCILIATION	_									
18	Mischenification between Water and Sewer										4,502
17											
18	Amortization Rate Differences							•			-4,155

#### Explanation

The difference between the MFR belance for Accumulated Americation of CIAC and the book belance as of the historic test period (23/VM in \$8,857. This is a result of a miscloseffication between water and sever that occurred on the books in 1993 of \$4,502. The remainder of the different rates being used to america the CIAC Belances since the last rate order. The MFR's used a composite amortization rate based on the plant assets associated with each CIAC classification. Please see above for the rates used on the books.

Deltona Lakes - 1806
Reconciliation of Accumulated Amortization of CIAC

		Per GL		1	Per MFR's		Differe	nce GL to MF	R's
	water	sewer	net	water	sewer	net	water	sewer	net
Beg Balance			•						
12/31/91 CIAC Ending Balance	7,285,564	543,494	7,829,058	7,285,563	543,493	7,829,056	1	1	2
12/31/91 Beg Bal Accum Amort	1,023,240	154,883	1,178,123	986,121	153,982	1,140,103	37,119	901	38,020
plus rx entry	(37,121)	(901)	(38,022)	0	00	0	(37,121)	(901)	(38,022)
Adjusted 88	986,119	153,982	1,140,101	986,121	153,982	1,140,103	(2)	0	(2)
1992									
12/31/92 CIAC Ending Balance	7,636,912	629,925	8,266,837	7,637,192	629,643	8,266,835	(280)	282	2
92 CIAC Average Balance	′ 7,461,238	586,710	8,047,948	7,461,378	586,568	8,047,946	(140)	142	2
92 Accum Amort Exp	364,828	31,146	395,974	186,534	14,664	201,198	178,294	16,482	194,776
12/31/92 Accum Amort Bal	1,388,068	186,029	1,574,097	1,172,655	168,646	1,341,301	178,292	16,482	194,774
92 Accum Amort Exp Rate	4.890%	5.309%	4.920%	2.500%	2.500%	2.500%			
1993									
12/31/93 CIAC Ending Balance	7,974,352	661,558	8,635,910	7,974,351	661,557	8,635,908	1	1	2
93 CIAC Average Balance	7,805,632	645,742	8,451,374	7,805,772	645,600	8,451,372	(140)	142	2
93 Accum Amort Exp	364,906	(76,073)	288,833	208,337	18,807	227,144	156,569	(94,880)	61,689
12/31/93 Accum Amort Bal	1,752,974	109,956	1,862,930	1,380,992	187,453	1,568,445	334,861	(78,398)	256,463
93 Accum Amort Exp Rate	4.675%	-11.781%	3.418%	2.669%	2.913%	2.688%			
1994									
12/31/94 CIAC Ending Balance	8,243,881	683,839	8,927,720	8,243,882	683,838	8,927,720	(1)	1	0
94 CIAC Average Balance	8,109,117	672,699	8,781,815	8,109,117	672,698	8,781,814	0	1	. 1
94 Accum Amort Exp	254,154	26,594	280,748	243,744	26,015	269,759	10,410	579	10,989
12/31/94 Accum Amort Bal	1,970,007	135,649	2,105,656	1,624,736	213,468	1,838,204	345,271	(77,819)	267,452
94 Accum Amort Exp Rate	3.134%	3.953%	3.197%	3.006%	3.867%	3.072%			

EXHIBIT

#### RECONCILIATION OF MFR'S TO BOOKS FOR ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN ALD OF CONSTRUCTION - SEWER

#### Company: SSU / Valuels / Enterprise

#### SEWER CIAC ACCOUNTS

No.	MFR BALANCES	1986 Amort, Expense	1967 Amort, Expense	1988 Amori, Expense	1989 Amort, Expense	1998 Amort. Expense	1991 Amort Expense	Amort, Expenses	1993 Amed. Expense	1994 Amort, Expense
ı	Plant Capacity Fees	5,595 1	3,685	3,350	3,242	3,310	3,310	3,310	9,327	1351
2	Une/Main Extension Fees	1	1	1	1	1	1	1		•
3	Contributed Lines	•	•	•	•	•	•			, •
4	Cont Property Other than Lines	•	•	•	•	•			•	•
5	Service Installation Fees	344	242	245	244	20	243	243	10	244
	TOTAL SEWER CIAC"	5,964	1,020	3,594	3,467	3,553	0,550	1,553	3,570	3,405
	ACCUMULATED AMORTIZATION OF CIAC BALA	20,59\$	27,523	31,127	34,814	30,166	41,721	45,275	4,145	52,450

#### \* The 7 months of amortization expense in 1985 is included in 1986 expense.

Na.	BOOK BALANCES	1988 Amori, Expense	1987 Amori, Expense	1968 Ameri, Expense	1988 Amort, Expense	1998 Amort, Expense	1991 Amort, Expense	1992 Amort, Expense	1993 Amort, Expense	1004 Amort, Expense
1	Plant Capacity Fees	1,004 *	2,044	2,064	2,058	2,651	2,051	2,651	1,386	. 1,91
2	Line/Main Extension Fees	ť	0	•	•	•	٠	•		•
3	Contributed Lines	8	•	•	•	•	•	•		•
4	Cord Property Other than Lines	1	•	•	•	•		•	•	•
5	Service Installation Fees	•		•	428	125	425	447	213	213
							<del></del>			
	TOTAL SEWER CIAC	1,985	2,044	2,644	2,484	2,471	2,476	2,710	1,599	1,599
	'	· · · · · · · · · · · · · · · · · · ·				<del></del>	·····		<del></del>	<del> </del>
	ACCUMULATED AMORTIZATION OF CIAC BALAI	19,618	21,660	23,725	20,209	20,685	31,161	33,810	35,479	57,978
	DIFFERENCE BETWEEN MFR'S AND BOOKS	3,879	6,863	7,403	8,406	1,483	10,560	11,305	13,366	15,372

#### Explenation;

The difference between the MFR balance for Accuracidated Amortization of CIAC and the book balance as of the historic leaf period 12/3 V94 is \$15,370. This is a result of different rates being used to amortize the CIAC Balances gince the leaf rate ender. The MFR used is composite amortization rate based on the plant asset is associated with each CIAC dassalt:ration (as reliccided for a Ciasa "C" Utility). The books continued to use rates established by Debona before the awayer. Please ass above for the sates used on the books. Also, the books did not start to amortize Service installation fees until 1989.

Note: "1 and 12/years of emeritation.

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CONTRIBUTIONS IN AID OF CONSTRUCTION - SEWER

- Amortization Expense Additions Subsequent to Last Established Rate Base -

#### Company: \$50 / Volusia / Enterprise

#### SEWER CIAC ACCOUNTS

No.	MFR BALANCES	1986 Average Balance	1986 Rate	1988 Amori, Expensel	1967 Average Balance	1987 Rate	1987 Amort, Expense	1986 Averege Balance	1988 Refo	1966 Antori, Expense	1909 Average Balance	1988 Res	1989 Arrort, Expense	1990 Average Balance	1990 Auto	1990 Amort, Expense
1	Plant Capacity Fees	53,625	6.67%	5,595	55,250	8.67%	3,685	55,792	6.02%	3,359	55,616	5.83%	3,242	55,440	5.97%	3,310
2	Une/Main Extension Fees	15	4 19%	1	15	4.21%	1	15	4.21%	.1	15	4.21%	1	15	4.21%	1
3	Contributed Lines	0	4.19%	0	0	4.21%	•		4 21%	0	0	4.21%	0	0	4.21%	0
4	Cont Properly Other than Lines	0	4.25%	•	•	4.27%	0	•	4.26%	0	0	4.29%	٥	•	431%	0
5	Service Installation Fees	1,222	2.86%	364	4,471	2.86%	242	8,554	2.86%	245	4,527	2.86%	244	4,500	2.86%	243
	TOTAL SEWER CIAC	\$1,861	•	5,964	63,738	0	3,924	64,361	•	3,604	84,158	0	3,467	83,955	21.50%	3,550
	ACCUMULATED AMORTIZATION OF CIAC	17,631		Z3,595			27,523			31,127	<del></del>		34,614			34,168

#### \* The 7 months of amortization expense in 1965 is included in 1986 expense.

No.	BOOK BALANCES	1968 Average Salance	1986 R±s	1986 Armori, Expense	1987 Average Belance	1967 Rate	1967 Arrost, Expense	1968 Average Balance	1940 Rate	1988 Amon, Expense	1986 Average Belance	1989 Rate	1988 Amort, Expense	1990 Average Belance	1990 Rate	1990 Amort, Expense
1	Plant Capacity Fees	53,625	3.70%	1,064 "	55,250	3.70%	2,044	55,792	3.70%	2,064	55,618	3.70%	2,050	55,440	3.70%	2,051
2	Line/Main Extension Fees	15	0.00%	1	15	0.00%	0	15	0.00%	٥	15	0.00%	•	15	0.00%	0
3	Contributed Lines	0	0.00%	6	0	0.00%	0	0	0.00%	0	•	0,00%	•	•	0.00%	•
4	Cont Property Other than Lines	0	0.00%	0	0	0.00%	0	0	8.00%	0	•	0.00%	0	•	0.00%	0
5	Service Installation Fees	8,222	0.00%	. 0	8,471	0.00%	0	8,554	0.00%	0	4,527	5.00%	426	0,500	5.00%	425
				· .										<del></del>		
	TOTAL SEWER CIAC	61,861	0	1,965	63,736	0	2,044	64,361	0	2,064	64,158	•	2,484	83,955	0	2,478
						—										
	ACCUMULATED AMORTIZATION OF CIAC	17,631		10,616			21,660			23,785			20,200			28,685
	DIFFERENCE BETWEEN MFR'S AND BOOKS			3,179			5,663			7,403			6,406			8,483

## CONTRIBUTIONS IN AID OF CONSTRUCTION - SEWEI - Amortization Expense Additions Subsequent to Let

#### Company: SSU/ Volume / Enterprise

#### SEWER CIAC ACCOUNTS

No.	MFR BALANCES	1991 Average Balance	1991 'Ret+	1991 Amort, Expense	1992 Average Balance	1992 Relo	1992 Amort. Expense	1993 Average Balance	1993 Rate	1903 Arrori, Expense	Average Belance	1894 Rate	1994 Amort, Expense
1	Plant Capacity Fees	55,440	5,97%	3,310	55,440	5 97%	3,310	55,448	8.00%	3,321	55,455	6,08%	3,361
2	Une/Main Extension Fees	15	4.21%		15	4.21%	1		4.21%	•	0	4.27%	0
3	Contributed Unes	0	4.21%	0	0	4.21%	0	0	4.21%	•	•	1.27%	0
4	Cont Property Other than Unes	0	4.31%	0	0	431%	0	0	1.32%	•		4.38%	•
\$	Service Installation Fees	8,500	2.86%	243	8,500	2.86%	243	4,500	2.86%	243	6,500	2.87%	244
	TOTAL SEWER CIAC	83,955	0	3,553	63,955	0	3,553	63,955	0	3,570	63,955	•	3,605
	ACCUMULATED AMORTIZATION OF CIAC			41,721			45,275			44,845			52,450
'The 7 n	nonths of amortization expense in 1965 is include	q											
Na.	BOOK BALANCES	1991 Average Balance	1991 Rate	1991 Amort. Expense	1992 Average Balance	1992 Rate	1992 Amort, Expense	1992 Average Balance	1993 Rate	1993 Amort, Expense	1994 Avurage Balanca	1094 Rate	1994 Amort, Expense
1	Plent Capacity Fees	55, 440	3.70%	2,051	\$5,440	3,70%	2,051	55,448	2.50%	1,364	55,453	2.50%	1,288
2	Line/Main Extension Fees	15	0.00%	0	15	0.00%	0		0.00%	. •	•	0.00%	•
3	Contributed Lines	0	0.00%	0	0	6.00%	0	•	0.00%	0	•	0.00%	0
4	Cont Property Other than Lines	0	0.00%	0	•	0.00%	•	0	0.00%	•	٠	0.00%	•
5	Service Installation Fees	8,500	5.00%	425	8,500	5.00%	667	" 4,500	2.50%	213	8,500	2.50%	213
	TOTAL SEWER CIAC	63,955	0	2,476	£3,955	0	2,710	60,955	•	1,509	63,935	•	1,599
	ACCUMULATED AMORTIZATION OF CIAC	:		31,161			33,880			35,479			37,074

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#### RECONCILIATION OF MFR'S TO BOOKS FOR ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - SEWER

#### Company: \$50 / Charlotte/Lee / Birrd Store

#### SEWER CIAC ACCOUNTS

No.	MFR BALANCES	Last Established Rate Base 13/31/91	1992 Average Balanço	1982 Rate	1902 Amot, Espense	1983 Average Belance	1990 Rate	1993 Antol. Espense	1904 Average Balance	1994 Rate	1884 Amort. Expense
1	Plant Capacity Fees		475,466	5,76%	27 347	475,466	5.76%	27,347	475,466	5.73%	. 27,244
2	Line/Main Extension Fees		388,556	2,28%	4,450	407,537	231%	9,403	438.228	2.27%	10,356
3	Contributed Lines		2,843,243	2.28%	64,826	2,847,414	231%	<b>65,775</b>	2,850,290	237%	67785
4	Cont Property Other than Lines		•	2.57%	٥	0	250%	0	0	20%	c
5	Service Installation Fees		•	2.67%			2.83%	•	1,200	264%	32
6	TOTAL SEWER CIAC		3,707,267		101,072	2,729,917	•	102,565	3,774,196	0	105,427
7	ACCUM, AMORT, OF CIAC BALANCE	752,570	••••••••••••••••••••••••••••••••••••••		853,842			956 207			1,061,634
No.	BOOK BALANCES		1992 Average Balance	1992 Flate	Valor Exhaum	1983 Average Belance	1983 Rate	1923 Amort, Expense	1994 Average Balance	1904 Rate	1994 Amort, Expense
8	Plant Capacity Fees		873,481	3.80%	33,192	<b>926,</b> 523	3.25%	30,177	1,027,736	2.00%	27,132
	Line/Main Extension Fees		0	0.00%	0		0.00%	0	8	0,00%	٥
10	Contributed Lines		0	0.00%	0	0	0.00%		0	0.00%	a
11	Cort Property Other than Lines		0	0.00%	0	0	0.00%	0	a	0.00%	0
12	Service Installation Fees		•	0.00%			0.00%	•	•	0.00%	•
13	TOTAL SEWER CIAC		873,481	•	33,192	925,531	•	30,177	1,021,736	0	27,132
										Book Adjustment	
14	ACCUM, AMORT, OF CLAC BALANCE	517,028			\$50,220			580,367		145,454	752,983
15	DIFFERENCE BETWEEN NFR'S AND BOOKS										306,561
	RECONCILIATION	_									
16	1989-1991 AMORT.EXPENSE RELATED TO PREPAID	15									90,109
18 19 20	1992 EXPENSE RELATED TO PREPAIDS 1993 EXPENSE RELATED TO PREPAIDS 1994 EXPENSE RELATED TO PREPAIDS								2,831,512 2,783,653 2,910,025	2.28% 2.31% 2.37%	64,558 64,520 66,958
21	TOTAL RECONCILING ITEMS										258,155
22	AMORTIZATION RATE DIFFERENCES										-20,496

Explanation

The difference between the MFR Balance for Accumulated Americation of CIAC, and the book belance as of the historic test period 12/31/94 is \$304,851. The majority of the difference is a result of the MFR's amorbizing the prepaid CIAC before realizing a non-used and useful adjustment for ratemaking purposes. The books do not strontize prepaid CIAC.

The remaining ventures is a result of different rates being used to amorbize the CIAC Balances since the leaf rate order.

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RECONCILIATION OF MER'S TO BOOKS FOR ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION - SEWER

Company: SSU / Charlette / Deep Creek

SEWER CIAC ACCOUNTS

Ha,	MFR BALANCES	Loui Ermblighe Rom Bree 12/21/80	d 1991 Jesenga Balanca	1961 Flate	1991 Annes, Experies	1992 Arwege Balance	1962 Rate	HIEZ Ameri, Esperar	1993 Annige Belinco	ISED Rate	ISES Aren, Espera i	1994 Average Saturce	1994 Rate	1994 Amort, Espansa
1	Plant Capacity Foot			0.00%	•	•	0.00%	•	310	3.36%	17	2,213	13.00%	303
2	Line/Main Extension Fees		•	8.00%	•	#	2274	2	1,635	1274	×	1,096	2.21%	92
3	Contributed Lines		9,490,562	2.22%	216,600	5,481,271	2.22%	210,706	0,481,271	2.22%	210,706	9,480,474	2.74%	212,587
4	Cont Property Other than Unes.		•	9.00%	•	٠	6.00%	•	•	0.00%	•	•	8,00%	0
5	Service Installation Foos		•	0.00%			4.00%		•	0,00%	•	•	0.00%	
•	TOTAL SEWER CIAC		5,490,562		210,590	1,411,250	_	216,700	1,493,216	•	216/99	9,496,783		212,962
7	ACCUR, AMORT, OF CIAC BALANCE	1,813,456			2,024,146			2271355			2,445,814			7,654,596
No.	BOOK BALANCES		1991 Average Belence	lies Rase	Ameri, Espense	1992 Anarajo Balanco	1987Z Rada	Ameri Espera e	1983 Ameriga Balanco	isto Aur	1993 Anne Etherne	1994 Averaga Balance	(\$94 Rate	1994 Amort, Expense
	Plant Capacity Fees		•	0.00%	0	0	0.00%	0		1,00%	0	0	0.00%	9
•	Line/Main Extension Fees		0	6.00%	•	٠	8.00%	٠	0	0.00%	•		9.00%	•
***	Contributed Lines		4,057,523	1.22%	\$0,677	4201230	2.23%	93,690	4310,045	1.31%	143,100	4,457,719	3,31%	145,806
M	Cont Property Other than Lines			0.00%	٠	•	9.00%	0	0	0.00%	•	٥	0.00%	0
**	Service Installation Fees			0.00%		ه	0.00%	0	۵	0.00%	•		6.00%	0
- 44	TOTAL SEWER CIAC		4,957,523	•	90,077	4,205,230	•	23,630	4,218,005	•	143,109	4,467,718	•	145,806
	ACCUM, AMORY, OF CIAC BALANCE	364,767			4\$4.014			541.524			891,543		Beak Adjustments 3,193,586	
15	OFFERENCE BETWEEN MER'S AND BOOKS													\$27,468
	RECONCIUATION													
16	1988-1996 AMORT, EUPPINE RELATED TO P	REPAIDS												260,084
17 18 19 20 21	1991 AMORT, EXP. RELATED TO PREPAIDS 1892 AMORT, EXP. RELATED TO PREPAIDS 1892 AMORT, EXP. RELATED TO PREPAIDS 1894 AMORT, EXP. RELATED TO PREPAIDS TOTAL RECONCIUMO ITEMS											5,433,039 5,267,014 5,175,105 5,081,657	2.22% 2.22% 2.22% 2.22%	123,513 117,272 114,510 114,053 727,572
22	AMORTIZATION RATE DIFFERENCES													100,472

Explanation

The difference between the MFR Batteries for Accumulated Americane of CIAC and the book belance as of the historic set period 12/3 VS4 is \$427,458. The amignity of the difference is a result of the MFR's emercising the propried CIAC.

The remaining trainines is a result of different ness being used to emercise the CIAC Between the instrume order.

Note: "The \$1,102,467 of Sever americanism severe is convergence of MULLU CIAC and recorded at the time of acquisition.

FIRST WINNAM CPC\_ACALIES

EXHIBIT	<del></del>		(13K-13)
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### SSU

Rate Department
Intra-Company Correspondence

DATE:

September 26, 1995

TO:

Ron Mayes, FPSC Auditor

FROM:

Judy Kimbali

RE:

FPSC Audit Document Request No. 71

In response to this audit request, the following information is provided:

1. You requested an official SSU definition as to what "balance per books" represents in any and all of your financial data. I assume you are referring to the financial data contained in the MFRs. If that is not the case, I can only speculate as to what other financial data you are referring to. Obviously, when one is dealing with audited financial statements, those numbers are in agreement with the General Ledger and represent the "balance per books". However, there may be various financial analyses conducted throughout the Company that may not represent data that is on the books. Typically, one would expect that "balance per books" to represent general ledger balances.

In an effort to accommodate your request, and assuming you are referring to MFR data, we have delineated all of the water and wastewater A and B Schedules for 1994 in the attached Appendix FPSC 71-A. This Appendix gives the file name and indicates those instances in which "balance per books" was utilized as a column heading. An N/A in that column indicates that nomenclature was not used on that MFR schedule. The last column provides a brief explanation of what the dollars in the "balance per books" column represent and the reason why they may not exactly agree with the General Ledger.

We have not replicated the 1994 schedules for the 1995 and 1996 projected periods. Obviously the explanations given in 1994 are also appropriate for 1995 and 1996. In addition, however, these years are both projected test periods; therefore, none of the 1995 rate base additions or expenses are "per the books" but rather reflect SSU's projections. In 1995, the "per books" balances reflect the Company's 1995 operating and capital budgets with some additions included for the Lake and Lake Utilities 1995 acquisitions.

In 1996, the "balance per books" is again a projection and represents, in the case of Operating Expenses, an attrition factor of 1.95% applied to 1995 expenses for most expense accounts. It also includes the addition of Buenaventura Lakes rate base and expenses. Not all accounts were escalated by 1.95%. The details of which accounts received this attrition factor and which accounts received other applications is contained in Schedules B5W, pages 6-9 and B6S, pages 6-9 in Volume III, Books 1 and 2, and amended Volume III-A, Book 1.

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Page	2

EXHIBIT		<del></del> -	(J)K-13)
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2. You request the authority that allows Southern States to use different definitions for different MFR schedules. It is the Company's opinion that the nomenclature in question is utilized to reflect what is "per books" in the Florida ratemaking environment and is consistent with prior Florida Public Service Commission orders. The Commission requires building rate base since the last established test year, utilizing as a beginning point those balances established by the Commission in the last test year. Because it would be a rare circumstance whereby a company could record Commission adjustments from a rate case in the same year as the test year being utilized, there will always be timing differences between what activity can be reflected on the books as adjustments from Commission orders and when that activity is reflected in the MFRs in the next rate case. As explained in my response to your Document Request No. 22, the Utility attempts to make the adjustments in the proper periods for ratemaking purposes but in reality they are not made on the books sometimes until well into the future.

Consistent with prior presentations before the Florida Public Service Commission, the Utility continues to bring forward plant balances that contain dollars that, on the books, are in Account 103, Future Use Plant. Non-used and useful percentages are then calculated for ratemaking purposes and applied to the MFR plant balances. Non-useful plant balances on the books have remained fairly constant over the years and reflect mainly balances brought over as non-used and useful from the Deltona and PGI acquisitions. The Utility is in the course of making a decision to bring all such balances into plant in service and only calculating a non-used and useful application in the rate case arena. However, we are not yet to that point.

The MFR formats as developed by the Florida Public Service Commission often times contain column headings labeled "balance per books" when in reality the Commission is asking for average balances. Even in the case of the Commission's MFRs, the nomenclature "balance per books" could in no way be a book balance because they are requesting information based on averages.

As an example, see FPSC's format for Schedule A-1 attached. Although it says "Balance per books," it requests information on average balances and is, in fact, a roll-up of data from other schedules. Schedule A-7 attached requests "Average Amount Per Books." Yet, non-used and useful is a calculation made for establishing rates, not an item typically reflected on the books for the various components. Southern States has gone out of its way to present more detail behind its MFR schedules than what the Commission requires in an attempt to be as forthright and open as possible regarding information contained therein. To put together a filing such as that before the Commission in this docket involves standardizing some terminology in order to expedite preparation and present consistent schedules from schedule to schedule and year to year. It would be very confusing if column headings were attempted that would define precisely what the column represents and the nuances to the "per book" nomenclature.

To summarize the Company's response to this request,

- 1. The Company has used the term "balance per books" in the MFR schedules consistent with FPSC model forms.
- 2. The FPSC model forms use "balance per books" titles for items which do not appear on our books such as beginning/ending or 13 month-end average balances, non-used and useful (theoretically non-used and useful is a ratemaking concept), and working capital. Therefore, the term is being used somewhat subjectively recognizing that book and rate treatments are not always the same.
- 3. The Company interprets "per books" to represent amounts allowed and required for ratemaking such as average balances, working capital amounts, adjustments from prior rate orders, and non-used and useful amounts.

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- 4. The Company has filed this case consistent with the filings in Docket 911188-WS (Lehigh), 920199-WS and 920655 (Marco) which were approved by the Commission.
- 5. The Company has provided detailed reconciliations or calculations of balances included in this filing and the source of the balances. In many cases these amounts cannot be directly found on our books because ratemaking treatment is not always the same as book treatment.

JK/pss

# Per Books" Explanations for 1994 WATER A SCHEDULES - RATE BASE

	ι	994 WATER A SCHEDU	rea - Hale dase
FILE NAME	FILE YITLE	Column Name	Explanation
1 A01W	WATER RATE BASE	Balance per Books	This is an average balance - see Individual schedules for detail.
2 AO3W1	ADJUSTMENTS TO WATER RATE BASE	N/A	
3 A03W2	ADJUSTMENTS TO WATER RATE BASE (CONT.)	N/A	
4 A04W1	ANNUAL PLANT ADDITIONS AND BALANCES	N/A	
5 A04W2	ANNUAL PLANT ADDITIONS AND BALANCES (CONT.)	NA	
6 AO5W1	WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - SUMMARY	Balance per Books 12/31/93	Built up from ending balances in prior rate case. Rate case adjustments made to beginning balances
			on MFR's, not booked until end of 1994. In addition to the rate order entries, this contains the
			books balances for plant account 1010 and some 1030 account balances. Some reclassifications
			between sub-accounts. The GP accounts are rolled to total company then allocated back to plants.
		Balance per Books 12/31/94	Books balances for plant account 1010 and some 1030 account balances. Some reclassifications
			between sub-accounts. The GP accounts are rolled to total company then allocated back to plants.
···		Average Balance per Books	This is an average balances - averages not maintained on books
7 AOSW2	WATER PIS BY PRIMARY ACCT - MONTHLY BALANCES	Balance per Books 12/31/93	Same as A05W1
		Balance per Books 12/31/94	Same as A05W1
B AOSW3	WATER PIS BY PRIMARY ACCT - NET ADDITIONS	N/A	
9 AO5W4	WATER PIS BY PRIMARY ACCT - GROSS ADDITIONS	N/A	
10 AOSW5	WATER PIS BY PRIMARY ACCT - RETIREMENTS	N/A	
11 AO5W6	WATER PIS BY PRIMARY ACCT - ADJUSTMENTS	N/A	
12 AO5W7	WATER PIS BY PRIMARY ACCT - NON-USED & USEFUL	N/A	
13_AO7W	SUMMARY OF NON-USED & USEFUL	Balance per Books	This is an average balance - see individual schedules for detail.
14_A08W1	ANNUAL ACCUM, DEPR. ADDITIONS AND BALANCES	N/A	
15_A08W2	ANNUAL ACCUM, DEPR. ADDITIONS AND BALANCES (CONT.)	N/A	
16 A09W1	WATER ACCUM, DEPR. BY PRIMARY ACCT - SUMMARY	Balance per Books 12/31/93	Built up from ending balances in prior rate case. Book balances not used. Independent MFR calculation
		Balance per Books 12/31/94	Deprecition calciulated in MFR schedules. Book balances not used.
		Average Balance per Books	This is an average balances - averages not maintained on books.
17 A09W2	WATER ACCUM, DEPR. BY PRIMARY ACCT - MONTHLY BALANCES	Balance per Books 12/31/93	Same as A09W1
		Balance per Books 12/31/94	Same as A09W1
18 A09W3	WATER ACCUM, DEPR. BY PRIMARY ACCT - NET ADDITIONS	N/A	
19 A09W4	WATER ACCUM, DEPR. BY PRIMARY ACCT - GROSS ADDITIONS	NA	
20 A09W5	WATER ACCUM, DEPR. BY PRIMARY ACCT - RETIREMENTS	NA	
21 A09W6	WATER ACCUM, DEPR. BY PRIMARY ACCT - ADJUSTMENTS	NA	
22 A09W7	WATER ACCUM, DEPR. BY PRIMARY ACCT - NON-USED & USEFUL	N/A	
23 A11W1	ANNUAL ADDITIONS AND BALANCES TO WATER CIAC	N/A	

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## Per Books" Explanations for 1994 WATER A SCHEDULES - RATE BASE

A NIVE   ANNUAL ADDITIONS AND BALLANCES TO WATER CIAC (CONT.)   NA	FILE NAME	EU C TITL E	Caluary Name	Evolundian
25 A12WI WATER CIAC BY CLASSIFICATION - SUMMARY  Balance per Books 12/31948 Built up from ending balances in prior rate case. Rate case adjustments made to beginning balances on MFRs not blooded wrill need of 1994. In addition to the rate order entired, fils contains some reclassifications between sub-accounts.  Balance per Books 12/31948 Book balances for CAC account 2710, with some reclassifications between sub-accounts.  Average Balance per Books  This is an average balances - averages not maintained on books.  26 A12WI WATER CIAC BY CLASSIFICATION - MONTHLY BALANCES  Balance per Books 12/3194 Same as A12WI  Balance per Books 12/3195 Same as A12WI  Balance per Books 12/3195 Same as A12WI  Same as A12WI  WATER CIAC BY CLASSIFICATION - PROPER ADDITIONS  NA  30 A12WIS  WATER CIAC BY CLASSIFICATION - PROPER ADDITIONS  NA  31 A13WI AND ADDITION - ADDITION - ADDITIONS  NA  31 A13WI AND ADDITION - ADDITION - ADDITIONS  NA  ACCUMA AMORT. OF WATER CIAC BY CLASS - SUMARRY  Balance per Books 12/3195 Built up from ending balances in prior rate case. Book balances not used. Composed Amoritration rates linked in MFR depreciation calculations.  Balance per Books 12/3195 Built up from ending balances in prior rate case. Book balances not used. Average Balance per Books 12/3195 Built up from ending balances in prior rate case. Book balances not used. Average Balance per Books 12/3195 Built up from ending balances in prior rate case. Book balances not used. Average Balance per Books 12/3195 Built up from ending balances in prior rate case. Book balances not used. Average Balance per Books 12/3195 Built up from ending balances in prior rate case. Book balances not used. Average Balance per Books 12/3195 Built up from ending balances in prior rate case. Book balances not used. Average Balance per Books 12/3195 Built up from ending balances in prior rate case. Book balances not used. Composed Average Balance per Books 12/3195 Built up from ending balances in prior rate case. Book balances not used. Composed Average Balance per B	NAME	PILE SILE	Column Name	Explanation
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Relative per Books 12/31/94   Some and account 27 (0, with some reclassifications between sub-accounts average Balance per Books 12/31/95   Same as a 12/97   Same as a 12/9	25 A12W1	WATER CIAC BY CLASSIFICATION - SUMMARY	Balance per Books 12/31/93	Built up from ending balances in prior rate case. Rate case adjustments made to beginning balances
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Balance per Books 12/31/94   Same as A12/91			Average Balance per Books	This is an average balances - averages not maintained on books.
27 A12W3 WATER CIAC BY CLASSIFICATION - NET ADDITIONS NA 28 A12W4 WATER CIAC BY CLASSIFICATION - GROSS ADDITIONS NA 29 A12W5 WATER CIAC BY CLASSIFICATION - RETRIEBLENTS NA 31 A13W1 ANNUAL ADD, AND BAL TO ACCUM. AMORT. OF WATER CIAC (CONT.) 32 A13W2 ANNUAL ADD, AND BAL TO ACCUM. AMORT. OF WATER CIAC (CONT.) 33 A14W1 ACCUM. AMORT. OF WATER CIAC BY CLASS - SUAMARY  Balance per Books 12/31/93 Built up from ending balances in prior rale case. Book balances not used. Compositel Amortization rales finited to MFR depreciation calculated in MFR schedules. Book balances not used.  Average Balance per Books 12/31/93 Built up from ending balances in prior rale case. Book balances not used. Compositel Amortization rales finited to MFR depreciation calculated in MFR schedules. Book balances not used.  ACCUM. AMORT. OF WATER CIAC BY CLASS - MONTHLY BALANCES Balance per Books 12/31/93 Same as A14W1  35 A14W3 ACCUM. AMORT. OF WATER CIAC BY CLASS - NET ADDITIONS NA 36 A14W4 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETRIEBLENTS NA 37 A14W5 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETRIEBLENTS NA 38 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS NA 39 A15W1 PRESENT AND PROPOSED AFLOC RATES Per Book Balance 40 A15W2 PRESENT AND PROPOSED AFLOC RATES Per Book Balance 40 A15W2 PRESENT AND PROPOSED AFLOC RATES NA 41 A16W WATER BALANCE SHEET - ASSETS NA 44 A19W WATER BALANCE SHEET - SEQUEY CAPTAL AND LIABILITIES NA 45 A20W WATER CACUSTION ADJUSTMENTS NA	26 A12W2	WATER CIAC BY CLASSIFICATION - MONTHLY BALANCES	Balance per Books 12/31/93	Same as A12W1
28 A12W4 WATER CIAC BY CLASSIFICATION - GROSS ADDITIONS NA 39 A12W5 WATER CIAC BY CLASSIFICATION - RETIREMENTS NA 31 A13W1 ANNUAL ADD. AND BAL TO ACCUM. ANORT. OF WATER CIAC (CONT.) 32 A13W2 ANNUAL ADD. AND BAL TO ACCUM. ANORT. OF WATER CIAC (CONT.) 33 A14W1 ANNUAL ADD. AND BAL TO ACCUM. ANORT. OF WATER CIAC (CONT.) 34 A14W2 ACCUM. AMORT. OF WATER CIAC BY CLASS - SUMMARY 35 A14W1 ANNUAL ADD. AND BAL TO ACCUM. ANORT. OF WATER CIAC BY CLASS - SUMMARY 36 A14W2 ACCUM. AMORT. OF WATER CIAC BY CLASS - MONTHLY BALANCES 37 A14W2 ACCUM. AMORT. OF WATER CIAC BY CLASS - MONTHLY BALANCES 38 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - NET ADDITIONS 38 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - NET ADDITIONS 39 A14W1 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ROUTE ADJUSTMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ROUTE ADJUSTMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ROUTE ADJUSTMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ROUTE ADJUSTMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ROUTE ADJUSTMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ROUTE ADJUSTMENTS 30 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLA			Balance per Books 12/31/94	Same as A12W1
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30 A19W6 WATER CIAC BY CLASSIFICATION - ADJUSTMENTS N/A  31 A19W1 ANNUAL ADD. AND BAL TO ACCUM. AMORT. OF WATER CIAC (CONT.)  32 A19W2 ANNUAL ADD. AND BAL TO ACCUM. AMORT. OF WATER CIAC (CONT.)  33 A14W1 ACCUM. AMORT. OF WATER CIAC BY CLASS - SUMMARY  Balance per Books 12/31/94  Average CIAC BY CLASS - MONTHLY BALANCES  Balance per Books 12/31/94  ACCUM. AMORT. OF WATER CIAC BY CLASS - MONTHLY BALANCES  Balance per Books 12/31/93  Balance per Books 12/31/93  Balance per Books 12/31/93  Same as A14W1  35 A14W3 ACCUM. AMORT. OF WATER CIAC BY CLASS - MOTHELY BALANCES  Balance per Books 12/31/93  Balance per Books 12/31/93  Balance per Books 12/31/93  Balance per Books 12/31/93  Same as A14W1  Same as A14W1  ACCUM. AMORT. OF WATER CIAC BY CLASS - MOTHELY BALANCES  Balance per Books 12/31/93  Balance per Books 12/31/93  Same as A14W1  Same as A14W1  ACCUM. AMORT. OF WATER CIAC BY CLASS - MOTHELY BALANCES  NA  ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS  NA  ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS  NA  ACCUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACCUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS  NA  ACUM. AMORT. OF WATER CIAC B	26 A12W4	WATER CIAC BY CLASSIFICATION - GROSS ADDITIONS	N/A	
31 A19W1 ANNUAL ADD, AND BAL TO ACCUM, AMORT, OF WATER CIAC NA 32 A19W2 ANNUAL ADD, AND BAL TO ACCUM, AMORT, OF WATER CIAC (CONT.) 33 A14W1 ACCUM, AMORT, OF WATER CIAC BY CLASS - SUMMARY  Balance per Books 12/31/94 Annotization calculations.  Balance per Books 12/31/94 Annotization calculation activated in MFR acheduses, Book balances not used Average Balance per Books This is an average balances - averages not maintained on books.  34 A14W2 ACCUM, AMORT, OF WATER CIAC BY CLASS - MONTHLY BALANCES Balance per Books 12/31/93 Same as A14W1  35 A14W3 ACCUM, AMORT, OF WATER CIAC BY CLASS - NET ADDITIONS NA 36 A14W4 ACCUM, AMORT, OF WATER CIAC BY CLASS - RETIREMENTS NA 37 A14W5 ACCUM, AMORT, OF WATER CIAC BY CLASS - RETIREMENTS NA 38 A14W6 ACCUM, AMORT, OF WATER CIAC BY CLASS - ADJUSTMENTS NA 39 A15W1 PRESENT AND PROPOSED AFUDC RATES Per Book Balance Per Book Balances Per Book Balances Per Book Balances NA 41 A16W2 ANNUAL ADD, BAL AND 13 MONTH AVE OF ADV. FOR CONST. NA 42 A17W SCHEDULE OF WORKING CAPITAL AND LIABILITIES NA 44 A19W WATER BALANCE SHEET - SOSETS NA 45 A20W WATER ALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA 45 A20W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA 46 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA 46 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA 46 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA 46 A20W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA 47 ANNUAL ADD. 18 AN	29 A12W5	WATER CIAC BY CLASSIFICATION - RETIREMENTS	N/A	
32 A19W2 ANNUAL ADD, AND BALL TO ACCUM. AMORT. OF WATER CIAC (CONT.)  ACCUM. AMORT. OF WATER CIAC BY CLASS - SUMMARY  Balance per Books 12/31/94 AVerage Balance per Books 12/31/94 Average Balance per Books 12/31/94 AVERAGE BALANCE SIGNEY CLASS - MONTHLY BALANCES Balance per Books 12/31/94 Balance per Books 12/31/94 AVERGE BALANCE SIGNEY CLASS - MONTHLY BALANCES Balance per Books 12/31/94 Balance per Books 12/31/94 ACCUM. AMORT. OF WATER CIAC BY CLASS - MONTHLY BALANCES Balance per Books 12/31/94 Same as A14W1 Same a	30 A12W6	WATER CIAC BY CLASSIFICATION - ADJUSTMENTS	N/A	
33 A14W1 ACCUM, AMORT, OF WATER CIAC BY CLASS - SUMMARY  Balance per Books 12/31/94 Average Balance per Books 12/31/95 Same as A14W1  35 A14W3 ACCUM, AMORT, OF WATER CIAC BY CLASS - MONTHLY BALANCES Balance per Books 12/31/95 Same as A14W1  36 A14W4 ACCUM, AMORT, OF WATER CIAC BY CLASS - NET ADDITIONS NA  37 A14W5 ACCUM, AMORT, OF WATER CIAC BY CLASS - RETIREMENTS NA  38 A14W6 ACCUM, AMORT, OF WATER CIAC BY CLASS - ADJUSTMENTS NA  39 A15W1 PRESENT AND PROPOSED AFUCC RATES (CONT.) NA  41 A16W ANNUAL ADD, BAL, AND 13 MONTH AVE. OF ADV. FOR CONST. NA  42 A17W SCHEDULE OF WORKING CAPITAL ALLOWANCE NA  43 A18W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA  44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA  45 A20W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA  46 A20W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA  47 A20W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA  48 A20W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA  49 A20W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA	31 A13W1	ANNUAL ADD, AND BAL, TO ACCUM, AMORT, OF WATER CIAC	N/A	
Balance per Books 12/31/94 Amortization calculated in MFR schedules. Book balances not used Average Balance per Books 12/31/94 Amortization calculated in MFR schedules. Book balances not used This is an average balances - averages not maintained on books.  34 A14W2 ACCUM. AMORT. OF WATER CIAC BY CLASS - MONTHLY BALANCES Balance per Books 12/31/93 Same as A14W1  35 A14W3 ACCUM. AMORT. OF WATER CIAC BY CLASS - NET ADDITIONS N/A  36 A14W4 ACCUM. AMORT. OF WATER CIAC BY CLASS - GROSS ADDITIONS N/A  37 A14W5 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS N/A  38 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS N/A  39 A15W1 PRESENT AND PROPOSED AFUDC RATES (CONT.) N/A  41 A15W2 PRESENT AND PROPOSED AFUDC RATES (CONT.) N/A  42 A17W SCHEDULE OF WORKING CAPITAL ALLOWANCE N/A  43 A18W WATER BALANCE SHEET - ASSETS N/A  44 A19W WATER BALANCE SHEET - ASSETS N/A  45 A20W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES N/A  45 A20W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES N/A	32 A13W2	ANNUAL ADD, AND BAL TO ACCUM, AMORT, OF WATER CIAC (CONT.)	N/A	
Balance per Books 12/31/94 Accrum. AMORT. OF WATER CIAC BY CLASS - MONTHLY BALANCES Balance per Books 12/31/93 Same as A14W1  35 A14W3 ACCUM. AMORT. OF WATER CIAC BY CLASS - MET ADDITIONS NA  36 A14W4 ACCUM. AMORT. OF WATER CIAC BY CLASS - NET ADDITIONS NA  37 A14W5 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS NA  38 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS NA  39 A15W1 PRESENT AND PROPOSED AFUDC RATES Per Book Balances NA  41 A16W ANNUAL ADD., BAL. AND 13 MONTH AVE. OF ADV. FOR CONST. NA  43 A18W WATER BALANCE SHEET - ASSETS NA  44 A19W WATER BALANCE SHEET - SQUITY CAPITAL AND CLABILITIES NA  45 A20W WATER BALANCE SHEET - EQUITY CAPITAL AND CLABILITIES NA  AVA  AMORTIZATION Carbon maintained on books.  This is an average balances - averages not maintained on books.  This is an average balances - averages not maintained on books.  This is an average balances - averages not maintained on books.  This is an average balances - averages not maintained on books.  This is an average balances - averages not maintained on books.  This is an average balances - averages not maintained on books.  This is an average balances - averages not maintained on books.  This is an average balances - average balan	33 A14W1	ACCUM, AMORT, OF WATER CIAC BY CLASS - SUMMARY	Balance per Books 12/31/93	Built up from ending balances in prior rate case. Book balances not used. Composidi Amortization rates
Average Balance per Books This is an average balances - averages not maintained on books.  34 A14W2 ACCUM, AMORT, OF WATER CIAC BY CLASS - MONTHLY BALANCES Balance per Books 12/31/93 Same as A14W1  35 A14W3 ACCUM, AMORT, OF WATER CIAC BY CLASS - NET ADDITIONS N/A  36 A14W4 ACCUM, AMORT, OF WATER CIAC BY CLASS - GROSS ADDITIONS N/A  37 A14W5 ACCUM, AMORT, OF WATER CIAC BY CLASS - RETIREMENTS N/A  38 A14W6 ACCUM, AMORT, OF WATER CIAC BY CLASS - RETIREMENTS N/A  39 A15W1 PRESENT AND PROPOSED AFUDC RATES Per Book Balance Actual Per Book Balances.  40 A15W2 PRESENT AND PROPOSED AFUDC RATES (CONT.) N/A  41 A16W ANNUAL ADD, BAL AND 13 MONTH AVE. OF ADV. FOR CONST. N/A  42 A17W SCHEDULE OF WORKING CAPITAL ALLOWANCE N/A  43 A18W WATER BALANCE SHEET - ASSETS N/A  44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES N/A  45 A20W WATER ACQUISITION ADJUSTMENTS N/A				linked to MFR depreciation calculations.
34 A14W2 ACCUM. AMORT. OF WATER CIAC BY CLASS - MONTHLY BALANCES Balance per Books 12/31/94 Same as A14W1  35 A14W3 ACCUM. AMORT. OF WATER CIAC BY CLASS - NET ADDITIONS N/A  36 A14W4 ACCUM. AMORT. OF WATER CIAC BY CLASS - GROSS ADDITIONS N/A  37 A14W5 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS N/A  38 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS N/A  39 A15W1 PRESENT AND PROPOSED AFUDC RATES Per Book Balance Actual Per Book Balances.  40 A15W2 PRESENT AND PROPOSED AFUDC RATES (CONT.) N/A  41 A16W ANNUAL ADD., BAL. AND 13 MONTH AVE. OF ADV. FOR CONST. N/A  42 A17W SCHEDULE OF WORKING CAPITAL ALLOWANCE N/A  43 A18W WATER BALANCE SHEET - ASSETS N/A  44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES N/A  45 A20W WATER ACQUISITION ADJUSTMENTS N/A			Balance per Books 12/31/94	Amortization calculated in MFR schedules. Book balances not used
Balance per Books 12/31/94 Same as A14W1  35 A14W3 ACCUM. AMORT. OF WATER CIAC BY CLASS - NET ADDITIONS N/A  36 A14W4 ACCUM. AMORT. OF WATER CIAC BY CLASS - GROSS ADDITIONS N/A  37 A14W5 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS N/A  38 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS N/A  39 A15W1 PRESENT AND PROPOSED AFUDC RATES Per Book Balance Actual Per Book Balances.  40 A15W2 PRESENT AND PROPOSED AFUDC RATES (CONT.) N/A  41 A16W ANNUAL ADD., BAL. AND 13 MONTH AVE. OF ADV. FOR CONST. N/A  42 A17W SCHEDULE OF WORKING CAPITAL ALLOWANCE N/A  43 A18W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES N/A  44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES N/A  45 A20W WATER ACQUISITION ADJUSTMENTS N/A			Average Balance per Books	This is an average balances - averages not maintained on books.
Balance per Books 12/31/94 Same as A14W1  35 A14W3 ACCUM. AMORT. OF WATER CIAC BY CLASS - GROSS ADDITIONS NA  36 A14W4 ACCUM. AMORT. OF WATER CIAC BY CLASS - GROSS ADDITIONS NA  37 A14W5 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS N/A  38 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS N/A  39 A15W1 PRESENT AND PROPOSED AFUDC RATES Per Book Balance Aciual Per Book Balances.  40 A15W2 PRESENT AND PROPOSED AFUDC RATES (CONT.) N/A  41 A16W ANNUAL ADD., BAL. AND 13 MONTH AVE. OF ADV. FOR CONST. N/A  42 A17W SCHEDULE OF WORKING CAPITAL ALLOWANCE N/A  43 A18W WATER BALANCE SHEET - ASSETS N/A  44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES N/A  45 A20W WATER ACQUISITION ADJUSTMENTS N/A	34 A14W2	ACCUM. AMORT. OF WATER CIAC BY CLASS - MONTHLY BALANCES	Balance per Books 12/31/93	Same as A14W1
36 A14W4 ACCUM, AMORT, OF WATER CIAC BY CLASS - GROSS ADDITIONS NA  37 A14W5 ACCUM, AMORT, OF WATER CIAC BY CLASS - RETIREMENTS NA  38 A14W6 ACCUM, AMORT, OF WATER CIAC BY CLASS - ADJUSTMENTS NA  39 A15W1 PRESENT AND PROPOSED AFUDC RATES Per Book Balance Actual Per Book Balances.  40 A15W2 PRESENT AND PROPOSED AFUDC RATES (CONT.) NA  41 A16W ANNUAL ADD., BAL. AND 13 MONTH AVE. OF ADV. FOR CONST. NA  42 A17W SCHEDULE OF WORKING CAPITAL ALLOWANCE NA  43 A18W WATER BALANCE SHEET - ASSETS NA  44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA  45 A20W WATER ACQUISITION ADJUSTMENTS NA			Balance per Books 12/31/94	
37 A14W5 ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS NA  38 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS NA  39 A15W1 PRESENT AND PROPOSED AFUDC RATES Per Book Balance Actual Per Book Balances.  40 A15W2 PRESENT AND PROPOSED AFUDC RATES (CONT.) NA  41 A16W ANNUAL ADD., BAL. AND 13 MONTH AVE. OF ADV. FOR CONST. NA  42 A17W SCHEDULE OF WORKING CAPITAL ALLOWANCE NA  43 A18W WATER BALANCE SHEET - ASSETS NA  44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES NA  45 A20W WATER ACQUISITION ADJUSTMENTS NA	35 A14W3	ACCUM, AMORT, OF WATER CIAC BY CLASS - NET ADDITIONS	N/A	
38 A14W6 ACCUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS NA  39 A15W1 PRESENT AND PROPOSED AFUDC RATES Per Book Balance Actual Per Book Balances.  40 A15W2 PRESENT AND PROPOSED AFUDC RATES (CONT.) N/A  41 A16W ANNUAL ADD., BAL. AND 13 MONTH AVE. OF ADV. FOR CONST. N/A  42 A17W SCHEDULE OF WORKING CAPITAL ALLOWANCE N/A  43 A18W WATER BALANCE SHEET - ASSETS N/A  44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES N/A  45 A20W WATER ACQUISITION ADJUSTMENTS N/A	36 A14W4	ACCUM, AMORT, OF WATER CIAC BY CLASS - GROSS ADDITIONS	NA	
39 A15WI PRESENT AND PROPOSED AFUDC RATES Per Book Balance Actual Per Book Balances.  40 A15W2 PRESENT AND PROPOSED AFUDC RATES (CONT.) N/A  41 A16W ANNUAL ADD., BAL. AND 13 MONTH AVE. OF ADV. FOR CONST. N/A  42 A17W SCHEDULE OF WORKING CAPITAL ALLOWANCE N/A  43 A18W WATER BALANCE SHEET - ASSETS N/A  44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES N/A  45 A20W WATER ACQUISITION ADJUSTMENTS N/A	37 A14W5	ACCUM. AMORT. OF WATER CIAC BY CLASS - RETIREMENTS	N/A	
40 A15W2 PRESENT AND PROPOSED AFUDC PLATES (CONT.)  ANNUAL ADD., BAL. AND 13 MONTH AVE. OF ADV. FOR CONST.  AZ A17W SCHEDULE OF WORKING CAPITAL ALLOWANCE  A3 A18W WATER BALANCE SHEET - ASSETS  AVA  44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES  A5 A20W WATER ACQUISITION ADJUSTMENTS  NA	38 A14W6	ACCUM. AMORT. OF WATER CIAC BY CLASS - ADJUSTMENTS	N/A	
41 A16W ANNUAL ADD., BAL. AND 13 MONTH AVE. OF ADV. FOR CONST. N/A 42 A17W SCHEDULE OF WORKING CAPITAL ALLOWANCE N/A 43 A18W WATER BALANCE SHEET - ASSETS N/A 44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES N/A 45 A20W WATER ACQUISITION ADJUSTMENTS N/A	39 A15WI	PRESENT AND PROPOSED AFUDC RAYES	Per Book Balance	Actual Per Book Balances.
42 A17W SCHEDULE OF WORKING CAPITAL ALLOWANCE N/A 43 A18W WATER BALANCE SHEET - ASSETS N/A 44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES N/A 45 A20W WATER ACQUISITION ADJUSTMENTS N/A	40 A15W2	PRESENT AND PROPOSED AFUDC PATES (CONT.)	N/A	
43 A18W WATER BALANCE SHEET - ASSETS N/A 44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES N/A 45 A20W WATER ACQUISITION ADJUSTMENTS N/A	41 A16W	ANNUAL ADD., BAL. AND 13 MONTH AVE. OF ADV. FOR CONST.	N/A	
44 A19W WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES N/A 45 A20W WATER ACQUISITION ADJUSTMENTS N/A	42 A17W	SCHEDULE OF WORKING CAPITAL ALLOWANCE	N/A	
45 A20W WATER ACQUISITION ADJUSTMENTS N/A	43 A18W	WATER BALANCE SHEET - ASSETS	N/A	
	44 A19W	WATER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES	N/A	·
46 A21W OTHER NA	45 A20W	WATER ACQUISITION ADJUSTMENTS	N/A	
	46 A21W		N/A	

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### Per Books" Explanations for 1994 SEWER A SCHEDULES - RATE BASE

FILE NAME	FILE TITLE	Column Name	Explanation
1 A02S	SEWER RATE BASE	Polonce nes Booke	This has a supposed belongs and had ideal ached day for days.
2 AQ3S1	ADJUSTMENTS TO SEWER RATE BASE	Balance per Books N/A	This is an average balance - see Individual schedules for detail.
		·	
3 A03S2	ADJUSTMENTS TO SEWER RATE BASE (CONT.)	NVA	
4 A04S1	ANNUAL PLANT ADDITIONS AND BALANCES	N/A	
5 A04S2	ANNUAL PLANT ADDITIONS AND BALANCES (CONT.)	N/A	
5 AO6S1	SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - SUMMARY	Balance per Books 12/31/93	Built up from ending balances in prior rate case. Rate case adjustments made to beginning balances
			on MFR's, not booked until and of 1994. In addition to the rate order entries, this contains the
			books balances for plant account 1010 and some 1030 account balances. Some reclassifications
			between sub-acocunis. The GP accounts are rolled to total company then allocated back to plants.
		Balance per Books 12/31/94	Books balances for plant account 1010 and some 1030 account balances. Some reclassifications
			between sub-accounts. The GP accounts are rolled to total company then allocated back to plants.
		Average Balance per Books	This is an average balances - averages not maintained on books
7 AO6S2	SEWER PIS BY PRIMARY ACCT - MONTHLY BALANCES	Balance per Books 12/31/93	Same as A06S1
		Balance per Books 12/31/94	Same as A06S1
8 AO6\$3	SEWER PIS BY PRIMARY ACCT - NET ADDITIONS	N/A	
9 AO6S4	SEWER PIS BY PRIMARY ACCT - GROSS ADDITIONS	NVA NVA	
10 AO6SS	SEWER PIS BY PRIMARY ACCT - RETIREMENTS	N/A	
11 AO6S6	SEWER PIS BY PRIMARY ACCT - ADJUSTMENTS	N/A	
12 AO657	SEWER PIS BY PRIMARY ACCT - NON-USED & USEFUL	N/A	
13 AO7S	SUMMARY OF NON-USEO & USEFUL	Balance per Books	This is an average balance - see individual schedules for detail.
14 A08S1	ANNUAL ACCUM, DEPR. ADDITIONS AND BALANCES	N/A	
15 A08S2	ANNUAL ACCUM, DEPR. ADDITIONS AND BALANCES (CONT.)	N/A	
18 A10S1	SEWER ACCUM, DEPR, BY PRIMARY ACCT - SUMMARY	Balance per Books 12/31/93	Built up from ending balances in prior rate case. Book balances not used. Independent MFR calculations.
			Deprecition calculated in MFR schedules. Book balances not used.
	,	Average Balance per Books	This is an average balances - averages not maintained on books.
17 A10S2	SEWER ACCUM, DEPR. BY PRIMARY ACCT - MONTHLY BALANCES	Balance per Books 12/31/93	Same as A10S1
		Balance per Books 12/31/94	Same as A10S1
18 A10S3	SEWER ACCUM, DEPR. BY PRIMARY ACCY - NET ADDITIONS	N/A	
19 A10S4	SEWER ACCUM, DEPR. BY PRIMARY ACCT - GROSS ADDITIONS	N/A	
20 A10S5	SEWER ACCUM, DEPR. BY PRIMARY ACCT - RETIREMENTS	NVA	
21 A10S8	SEWER ACCUM, DEPR. BY PRIMARY ACCT - ADJUSTMENTS	N/A	
22 A10S7		NVA	
23 A11S1	ANNUAL ADDITIONS AND BALANCES TO SEWER CIAC	N/A	

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## Per Books' Explanations for 1994 SEWER A SCHEDULES - RATE BASE

FILE	FILE TITLE	Column Name	Explanation
24 A1152	ANNUAL ADDITIONS AND BALANCES TO SEWER CIAC (CONT.)	N/A	
25 A12S1	WATER CIAC BY CLASSIFICATION - SUMMARY	Balance per Books 12/31/93	Built up from ending balances in prior rate case. Rate case adjustments made to beginning balances
			on MFR's not booked until end of 1994. In addition to the rate order entries, this contains some
			reclassifications between sub-accounts
		Balance per Books 12/31/94	Book balances for CIAC account 2710, with some reclassifications between subaccounts.
		Average Balance per Books	This is an average balances - averages not maintained on books.
26 A1252	SEWER CIAC BY CLASSIFICATION - MONTHLY BALANCES	Balance per Books 12/31/93	Same as A12S1
		Balance per 8ooks 12/31/94	Same as A12S1
27 A12W3	SEWER CIAC BY CLASSIFICATION - NET ADDITIONS	N/A	
28 A1254	SEWER CIAC BY CLASSIFICATION - GROSS ADDITIONS	N/A ·	
29 A12S5	SEWER CIAC BY CLASSIFICATION - RETIREMENTS	N/A	
30 A12S6	SEWER CIAC BY CLASSIFICATION - ADJUSTMENTS	N/A	
31 A1351	ANNUAL ADD, AND BALL TO ACCUM, AMORT, OF SEWER CIAC	N/A	
32 A1352	ANNUAL ADD, AND BALL TO ACCUM, AMORT, OF SEWER CIAC (CONT.	) N/A	
33 A14S1	ACCUM, AMORT, OF SEWER CIAC BY CLASS - SUMMARY	Balance per Books 12/31/93	Built up from ending balances in prior rate case. Book balances not used. Composid: Amortization rates
			linked to MFR depreciation calculations.
		Balance per Books 12/31/94	Amortization calculated in MFR schedules. Book balances not used
		Average Balance per Books	This is an average balances - averages not maintained on books.
34 A14S2	ACCUM. AMORT, OF SEWER CIAC BY CLASS - MONTHLY BALANCES	Balance per Books 12/31/93	Same as ALAWI
	;	Balance per Books 12/31/94	•
35 A14S3	ACCUM AMORT, OF SEWER CIAC BY CLASS - NET ADDITIONS	N/A	Julie 43 71111
	ACCUM, AMORT, OF SEWER CIAC BY CLASS - GROSS ADDITIONS	N/A	
37 A14SS	<del></del>	N/A	
	ACCUM, AMORT, OF SEWER CIAC BY CLASS - ADJUSTMENTS	N/A	
	PRESENT AND PROPOSED AFUDC RATES	Per Book Balance	Actual Per Book Balances.
	PRESENT AND PROPOSED AFUDC RATES (CONT.)	N/A	
41 A165	ANNUAL ADD., BAL. AND 13 MONTH AVE. OF ADV. FOR CONST.	N/A	
42 A17S	SCHEDULE OF WORKING CAPITAL ALLOWANCE	N/A	
43 A16S	SEWER BALANCE SHEET - ASSETS	N/A	
44 A195	SEWER BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES	N/A	
45 A20S	SEWER ACQUISITION ADJUSTMENTS	N/A	•
46 A21S	OTHER	N/A	

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## "PER BOOKS EXPLANATION" FOR 1994 WATER B SCHEDULES - INCOME STATEMENT

		1994 WATER B SCHEDULES - INCOME STA	i EMENI
FILE NAME	FILE TITLE	Column Name	Explanation
1 B01W1	PRESENT & REQUESTED NET OPERATING INCOME	Income Per Books - Sales Revenues	Per Book numbers
		Income Per Books - Other Revenues	Per Book numbers
		Income Per Books - Operation and Maintenance Expense	Started with Per Book numbers, adjusted for certain items (See Volume II-A, Book 3 of 4,
			pages 385-390 for details). Common Costs are booked at the company level not at the plant
	·		level. These costs were allocated to the plant level based on Average Number of Customers
			Therefore, any common costs in the MFR's at the plant level cannot be per book numbers
		,	because they are only found on the books at the company level.
	,	Income Per Books - Depreciation Expense Net of CIAC	Not Per Books, Calculated in MFR's Schedule B-13(W) (See below
			Schedules B13W1 and B13W2 for explanation.
		Income Per Books - Taxes Other Than Income	Not Per Books RAF, and Payroll Tax are calculated as a percentage of Revenues and
			Salaries and Wages, respectively. Property Tax was allocated to the plant level based on
		•	Net Taxable Value
		Income Per Books - Income Taxes	Not Per Books. Calculated in MFR's Schedule B-16(W)
B01W2	PRESENT & REQUIRED NET OPERATING INCOME	Income Per Books - Sales Revenues	Same As Above
		Income Per Books - Other Revenues	Same As Above
		Income Per Books - Operation and Maintenance Expense	Same As Above
		Income Per Books - Depreciation Expense Net of CIAC	Same As Above
		Income Per Books - Taxes Other Than Income	Sama As Abova
	•	Income Per Books - Income Taxes	Same As Above
B01W3	REQUIRED & REQUESTED REVENUE INCREASE CALCULATION	N/A	NA
B03W	ADJUSTMENTS TO WATER OPERATING INCOME	N/A	N/A
B04W	WATER OPERATING REVENUES	1994 Revenues (Present) Per Books	Per Book numbers
B05W1	TOTAL WATER O & M EXPENSES	Per Books - O&M	Started with Per Book numbers, adjusted for certain items (See Volume II-A, Book 3 of 4,
			pages 385-390 for details). Common Costs are booked at the company level not at the plant
			level. These costs were allocated to the plant level based on Average Number of Customers
			Therefore, any common costs in the MFR's at the plant level cannot be per book numbers
• -			because they are only found on the books at the company level.
B05W2	TOTAL DIRECT & ALLOCATED EXPENSE (.18)	Per Books - O&M	Same as B05W1
B05W3	TOTAL DIRECT EXPENSE (.16)	Per Books - O&M	Same as B05W1
B05W4	TOTAL ALLOCATED CUSTOMER ACCOUNTS EXPENSE (.7)	Per Books - O&M	Same as B05W1
0 B05W5	TOTAL ALLOCATED A & G EXPENSE (.B)	Per Books - O&M	Same as B05W1
	ADJUSTMENTS TO DIRECT & ALLOCATED EXPENSE (.18)	Per Books - O&M	Same as 805W1

## "PER BOOKS EXPLANATION" FOR 1994 WATER B SCHEDULES - INCOME STATEMENT

		***************************************	
FILE NAME	FILE TITLE	Column Name	Explanation
12 B05W7	ADJUSTMENTS TO DIRECT EXPENSE (.16)	Per Books - O&M	Same as 805W1
13 B05W8	ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXP (.7)	Per Books - O&M	Same as B05W1
14 B05W9	ADJUSTMENTS TO ALLOCATED A & G EXPENSE (.8)	Per Books - O&M	Same as B05W1
15 B07W1	COMP, OF O & M EXP. TO BENCHMARK - TOTAL DIR. & ALLOC.	N/A	N/A
16 B07W2	COMP, OF O & M EXP. TO BENCHMARK - TOTAL DIRECT	N/A	N/A
17 B07W3	COMP, OF O & M EXP. TO BENCHMARK - ALLOC CUST ACCTS EXP	NA	N/A
18 B07W4	COMP. OF O & M EXP. TO BENCHMARK - ALLOC A&G	N/A ,	N/A
19 B07W5	COMP, OF O & M EXP. TO BNCHMRK - EXPLANATION OF DEVIATIONS	N/A	N/A
20 809W	CONTRACTUAL SERVICES OVER 2%	NVA	N/A
21 B10W	ANALYSIS OF RATE CASE EXPENSES	N/A	N/A
22 B11W	MAJOR MAINTENANCE PROJECTS OVER 2%	N/A	N/A
23 B12W	ALLOCATION OF EXPENSES	N/A	N/A
24 B13W1	NET WATER DEPRECIATION EXPENSE	1994 Depreciation Expense - Per Books	Not Per Books. Calculated in the MFR's based on average adjusted Plant
			In Service balances - averages not maintained on the books.
25 813W2	CIAC AMORT EXPENSE	1994 CIAC Amortization Expense - Per Books	Not Per Books. Calculated in the MFR's based on average adjusted CIAC
			balances - averages not maintained on the books.
26 B13W3	COMPOSITE CIAC AMORT RATE	N/A	N/A
27 815W	TAXES OTHER THAN INCOME	1994 Taxes Other Than Income - Per Books	Not Per Books. RAF and Payroll Tax are calculated as a percentage of Revenues
			and Salaries and Wages, respectively. Property Tax was allocated to the plant level
			based on Net Taxable Value.
28 B16W	INCOME TAXES UNDER PRESENT INCOME	1994 Income Taxes - Per Books	Not Per Books, Calculated based on all Income components listed above.
29 B18W	ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE	Acquistion Adj. Amort, Expense - Per Books	Not Per Books. Calculated in the MFR's based on average adjusted Acquisition
			Adjustment balances - averages not maintained on the books.
		1994 Non-Used and Useful Acq. Adj. Amort. Exp Per Books	Same As Above O

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## "PER BOOKS EXPLANATION" FOR 1994 SEWER B SCHEDULES - INCOME STATEMENT

FILE NAME	FILE TITLE	Column Name	Explanation
1 B02S1	PRESENT & REQUESTED NET OPERATING INCOME	Income Per Books - Sales Revenues	Per Book numbers
		Income Per Books - Other Revenues	Per Book numbers
		Income Per Books - Operation and Maintenance Expense	Started with Per Book numbers, adjusted for certain items (See Volume II-A, Book 3 of 4, pages 385-390 for details). Common Costs are booked at the company level not at the plant
			level. These costs were allocated to the plant level based on Average Number of Customers.  Therefore, any common costs in the MFR's at the plant level cannot be per book numbers.
			because they are only found on the books at the company level.
		Income Per Books - Depreciation Expense Net of CIAC	Not Per Books. Calculated in MFR's Schedule B-14(S) (See below
			Schedules B14S1 and B14S2 for explanation.
		Income Per Books - Taxes Other Than Income	Not Per Books. RAF and Payroll Tax are calculated as a percentage of Revenues and
			Salaries and Wages, respectively. Property Tax was allocated to the plant level based on
			Net Taxable Value
		Income Per Books - Income Taxes	Not Per Books, Calculated in MFR's Schedule B-17(S)
2 B02S2	PRESENT & REQUIRED NET OPERATING INCOME	Income Per Books - Sales Revenues	Same As Above
		Income Per Books - Other Revenues	Same As Above
		Income Per Books - Operation and Maintenance Expense	Same As Aboye
		Income Per Books - Depreciation Expense Net of CIAC	Same As Above
•		Income Per Books - Taxes Other Than Income	Same As Above
	<u>.                                    </u>	Income Per Books - Income Taxes	Same As Above
3 B02S3	REQUIRED & REQUESTED REVENUE INCREASE CALCULATION	N/A	NIA
4 B03S	ADJUSTMENTS TO SEWER OPERATING INCOME	N/A	N/A
5 B04S	SEWER OPERATING REVENUES	1994 Revenues [Present] Per Books	Per Book numbers
6 80621	TOTAL SEWER O & M EXPENSES	Par Books - O&M	Started with Per Book numbers, adjusted for certain items (See Volume II-A, Book 3 of 4,
			pages 385-390 for details). Common Costs are booked at the company level not at the plant
			level. These costs were allocated to the plant level based on Average Number of Customies
			Therefore, any common costs in the MFR's at the plant level cannot be per book numbers
<del></del>			because they are only found on the books at the company level.
7 BO6S2	TOTAL DIRECT & ALLOCATED EXPENSE (.18)	Per Books - O&M	Same as B-06S1
8 BO6S3	TOTAL DIRECT EXPENSE (.16)	Per Books - O&M	Same as 8-06S1
9 BO6S4	TOTAL ALLOCATED CUSTOMER ACCOUNTS EXPENSE (.7)	Per Books - O&M	Same as B-06S1
10 BO6S5	TOTAL ALLOCATED A & G EXPENSE (.8)	Per Books - O&M	Same as B-06S1
11 BO656	ADJUSTMENTS TO DIRECT & ALLOCATED EXPENSE (1 · 8)	Per Books - O&M	Same as 8-06S1
12 BO6S7	ADJUSTMENTS TO DIRECT EXPENSE (.16)	Per Books - O&M	Same as 8-06S1

### "PER BOOKS EXPLANATION" FOR 1994 SEWER B SCHEDULES - INCOME STATEMENT

		1994 SEMEK B 20UEDOFES - INCOME STATEME	,111	
FILE NAME	FILE TITLE	Column Name	Explanation	-
13 BO6S8	ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXP (.7)	Per Books - O&M	Same as B-06S1	_
14 BO6S9	ADJUSTMENTS TO ALLOCATED A & G EXPENSE (.8)	Per Books - O&M	Same as 8-06S1	—
15 B08S1	COMP. OF O & M EXP. TO BENCHMARK - TOTAL DIR. & ALLCC.	N/A	N/A	_
16 B08S2	COMP, OF O & M EXP. TO BENCHMARK - TOTAL DIRECT	NIA	NIA	—
17 B08S3	COMP. OF O & M EXP. TO BENCHMARK - ALLOC CUST ACCTS EXP	N/A	N/A	—
18 80854	COMP. OF O & M EXP. TO BENCHMARK - ALLOC A&G	N/A	N/A	—
19 B08S5	COMP. OF O & M EXP. TO BNCHMRK - EXPLANATION OF DEVIATIONS	N/A	N/A	
20 8098	CONTRACTUAL SERVICES OVER 2%	N/A	N/A	
21 B10S	ANALYSIS OF RATE CASE EXPENSES	N/A	N/A	
22 B11S	MAJOR MAINTENANCE PROJECTS OVER 2%	N/A	N/A	—
23 B12S	ALLOCATION OF EXPENSES	N/A	N/A	
24 B14S1	NET SEWER DEPRECIATION EXPENSE	1994 Depreciation Expense - Per Books	Not Per Books. Calculated in the MFR's based on average adjusted Plant	
21 01101			in Service balances - averages not maintained on the books.	
25 B14S2	CIAC AMORT EXPENSE	1994 CIAC Amortization Expense - Per Books	Not Per Books. Calculated in the MFR's based on average adjusted CIAC	
20 2112			balances - averages not maintained on the books.	_
26 B14S3	COMPOSITE CIAC AMORT RATE	N/A	N/A	
27 BISS	TAXES OTHER THAN INCOME	1994 Taxes Other Than Income - Per Books	Not Per Books. RAF and Payroli Tax are calculated as a percentage of Revenues	
	i		and Salaties and Wages, respectively. Property Tax was allocated to the plant level	
			based on Net Taxable Value.	_
28 B17S	INCOME TAXES UNDER PRESENT INCOME	1994 Income Taxes - Per Books	Not Per Books. Calculated based on all income components listed above.	
29 B18S	ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE	Acquisilon Adj. Amort. Expense - Per Books	Not Per Books. Calculated in the MFR's based on average adjusted Acquisition	
23 0103	Account to the second s		Adjustment balances - averages not maintained on the books.	
		1994 Non-Used and Useful Acq. Adj. Amort. Exp Per Books	Same As Above	—
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Schedule of Water Rate Base

Florida Public Service Coxsission

Company:		
Docket No.:		
Schedule Year Ended:		
Interim [ ] Final [ ]		
Historical [ ] Projected	[	j

Schedule: A-1 Page 1 of 1	EXHIBIT	 	(77K-13)
Preparer:	24.25	 0-	<b>.</b> -

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Explanation: Provide the calculation of average rate basm for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 OLK) is used to determine working capital, provide additional schedule showing detail calculation.

-	(1)	(2) Balance	(3)	(4) Adjusted	(5)
Ko.	Description	Per Books	Utility Adjustments	Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service				A-5
2	Utility Land & Land Rights				A-5
3	Less: Kon-Used & Useful Plant				A-7
4	Construction Work in Progress				· <u>-</u>
5	Less: Accumulated Depreciation				A-9
6	Less: CIAC				A-12
7	Accumulated Amortization of CIAC		•		A-14
8	Acquisition Adjustments				•
9	Accum. Amort. of Acq. Adjustments				-
io	Advances For Construction				A-16
11	Working Capital Allowance				A-17
12	Total Rate Base				

		EXHIBIT (J)K-13)			
Kon-	Used and Useful Plant ~ Suspary	PAGE 13 OF 13 Florida Public Service Consission			
	any: et Ko.: dule Year Ended:	Explanation: Provide a summary of the items Schedule: A-7 included in non-used and useful plant for Page of the test year. Provide additional support Preparer: schedules, if necessary.			
Line	(1)	(2) (3) (4) Average Amount Utility Balance			
Xo.	Description	Per Books Adjustments Per Utility			
	KATER				
1	Plant in Service				
2	Land				
3	Accusulated Depreciation				
4	Other (Explain)				
5	Total	***************************************			
	SEXER				
6	Plant in Service				
7	Land				
8	Accumulated Depreciation				
9	Other (Explain)				
10	Total	***************************************			
	Supporting Schedules: A-5,A-6,A-9,A Recap Schedules: A-1,A-2				

EXHIBIT	( ))K-H)
PAGE	_ OF

#### FPSC AUDIT DOCUMENT REQUEST 95

The Tallahassee analysts are concerned about the organization costs relating to purchase of any additional plants or systems. In the withdrawn rate case (900329) similar costs were included in rate base.

#### 1) What is the status of these old amounts?

Organization costs which were included in Docket Number 900329 were subsequently removed from that account and expensed, transferred to Topeka Group, transferred to Franchise and Consents, Accounts 3021 (water) and 3521 (wastewater), or charged to Unauthorized Acquisition Adjustments. These transfers occurred in 1990 and 1991. Organization costs were not included in the Company's rate case including 127 of the plants owned by SSU (Docket 920199-WS). This was done to avoid any controversial issues in that rate case.

#### 2) Are any similar costs included in 950495-WS?

The only organization costs included in the current docket are those that had been approved by the Florida Public Service Commission prior to SSU ownership of those plants. In addition, a few plants that had been regulated by counties had organization costs approved in prior rate cases. The organization cost dollars involved are immaterial as they relate to Docket 950495-WS (\$112,788 in water account 3011 and \$115,567 in wastewater account 3511).

AUDIT SERVICE REQUEST DOCKET NO. 950495-WS AUGUST 11, 1995

EXHIBIT	())K-15			
PAGE	1	OF	<b>7</b>	

In addition to the standard procedures followed in a rate case audit, please perform the following procedures.

## HIGH PRIORITY - STANDARD REQUIREMENTS

- 1. The utility's filing is based on the budgeted 1995 amounts and 1996 is forcasted from the budget year 1995. There is a benchmark analysis comparing 1995 budgeted amounts to the actual 1994 balances (Vol II, Book 3). We will review this comparison and if we deem any additional audit work performed we will inform the auditors as soon as possible.
- 2. In Morris Bencini's testimony on page 12, he states how the projected year 1995 was determined based on the capital and revenue and expense budgets. He states that the budget is in the company's general ledger system (Software 2000). It appears that this information can be sampled through the computer. The 1996 test year was projected based on the 1995 budget and escalated as described in Bencini's testimony on page 13.
- 3. On page 12-14 of Judy Kimball's testimony, she discusses adjustments made to rate base for retirements of plant in various years. Please review the supporting detail for each of these retirements and attach copies of the documentation in the workpapers.
- 4. On page 22-26 of Judy Kimball's testimony, she discusses a major study she undertook to analyze the rate base amounts from prior cases. She has attached Exhibit JJK-1 which details this analysis. It deals with plant, accumulated depreciation, CIAC and amortization. The CIAC adjustment is very large. Please audit this study to determine if this analysis is correct. If the auditor perceives any time constraints regarding this request, please let us know as early as possible so that we can make other arrangements to review this information.
- 5. Obtain copies of all costs incurred related to the \$8 million Marco Island Barron Collier land condemnation. We will cover through discovery the deferred costs mentioned in Bencini's testimony regarding the failed attempts to purchase land for Marco Island.
- 6. Determine whether the utility is including any organization costs in rate base related to any purchase or sale of any plants or facilities. These costs were not included in rate base for the last case and the Commission has not addressed the removal of these costs previously. In the 900329-WS docket, the company included them, staff recommended removal but the case was

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EXHIBIT	( '	١ ١	k-15)
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PAGE	2	OF	

withdrawn. No mention through testimony in this case has been made regarding organization costs.

- 7. Do not determine the mechanical accuracy of the MFRs. This should be done by the accounting analyst and reported to the auditors.
  - 8. Review the outside auditors report or workpapers.
- 9. Sample the 1994 base year amounts for O&M expenses and taxes other than income. If any major adjustments are found compare the adjusted amounts to the budget 95 amounts.
- 10. Compare the actual 95 amounts to budget for most recent timeframe. Note any major differences.
- 11. If any of the above procedures are deemed necessary by the auditor to be deleted for scope limitations, first contact the accounting analyst during the planning stage to make other arrangements so that the required work will be completed.