SOUTHERN STATES UTILITIES, INC.
DELTONA UTILITIES, INC.

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 920199-WS

APPLICATION FOR A GENERAL RATE INCREASE

ORIGINAL
FILE COPY

VOLUME II
BOOK 4 OF 11

WATER MINIMUM FILING REQUIREMENTS

Containing

HEDULES A & B - RATE BASE AND OPERATING INCOME
for
Marion Oaks through Point O' Woods

FOR THE TEST YEAR ENDED
DECEMBER 31, 1991

DOCUMENT NUMBER-DATE
04728 MAY 11 1992
FPSC-RECORDS/REPORTING

Case Nos. 1D98-0713 and 1D98-0727
Florida Water Services Corporation vs. Florida Public Service Commission ("PSC"); Sugarmill Woods Civic Association, Inc. vs. Southern States Utilities, Inc. and the PSC
vs. Joseph J. DeRouin, et al.
PSC Docket No. 920199-WS

DOCKET NO. 920199-WS
VOLUME II
BOOK 4 OF 11

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

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Water Rate Base

Historical Test Year Ended 12/31/91

Marion Oaks Utilities - 11001

Marion County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

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

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	6,190,430	0	6,190,430	A-5 (W)
2 Utility Land & Land Rights	659,287	(488,200)	171,087	A-5 (W)
3 Non-Used & Useful	(2,762,024)	0	(2,762,024)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(666,056)	6,521	(659,535)	A-9 (W)
6 CIAC	(786,930)	0	(786,930)	A-12 (W)
7 Accumulated Amortization of CIAC	78,392	0	78,392	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	167,673	0	167,673	C-7 (W)
12 Working Capital Allowance	27,799	4,430	32,230	A-17 (W)
13 TOTAL WATER RATE BASE	2,908,570	(477,248)	2,431,322	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

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

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	6,190,430	0	6,190,430	A-5 (W)
2	Utility Land & Land Rights	659,287	(488,200)	171,087	A-5 (W)
3	Non-Used & Useful	(2,762,024)	0	(2,762,024)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(666,056)	6,521	(659,535)	A-9 (W)
6	CIAC	(786,930)	0	(786,930)	A-12 (W)
7	Accumulated Amortization of CIAC	78,392	0	78,392	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	167,673	0	167,673	C-7 (W)
12	Working Capital Allowance	27,799	(1,095)	26,704	A-17 (W)
13	**TOTAL WATER RATE BASE**	2,908,570	(482,774)	2,425,797	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	0	0	0	A-5 (W)
3					
4	2.				
5					
6					
7		0	0	0	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1. To adjust out Land Held For Future Use.	(488,200)	(488,200)	(488,200)	A-5 (W)
10					
11	2.				
12					
13					
14		(488,200)	(488,200)	(488,200)	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	9,311	9,311	9,311	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(5,579)	(2,790)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		9,311	3,732	6,521	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

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

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):**				
2	1.				A-14 (W)
3					
4	2.				
5					
6					
7		0	0	0	
8	**H. ACQUISITION ADJUSTMENTS (Interim / Final):**				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):**				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**J. ADVANCES FOR CONSTRUCTION (Interim / Final):**				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**K. DEFERRED TAX (Interim / Final):**				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	**L. WORKING CAPITAL ALLOWANCE (Interim):**				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(1,095)	(1,095)	(1,095)	A-17 (W)
38					
39	2.				
40					
41					
42		(1,095)	(1,095)	(1,095)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	4,430	4,430	4,430	A-17 (W)
45					
46	2.				
47					
48					
49		4,430	4,430	4,430	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(479,984)	(485,563)	(482,774)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(474,458)	(480,038)	(477,248)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

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

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 16778 ENDED 10/31/85**	2,678,131
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**10/31/85 BALANCE**	2,678,131
38	1985 Additions	1,168
39	1985 Retirements	129
40	1985 Adjustments	0
41	1985 Net Additions	1,039
42	**12/31/85 BALANCE**	2,679,170

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

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

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	2,679,170
2	1986 Additions	59,269
3	1986 Retirements	710
4	1986 Adjustments	0
5	1986 Net Additions	58,559
6	**12/31/86 BALANCE**	2,737,729
7	1987 Additions	52,248
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	52,248
11	**12/31/87 BALANCE**	2,789,977
12	1988 Additions	409,572
13	1988 Retirements	34,317
14	1988 Adjustments	0
15	1988 Net Additions	375,255
16	**12/31/88 BALANCE**	3,165,232
17	1989 Additions	1,091,086
18	1989 Retirements	9,189
19	1989 Common Plant Allo. (Net of $82,900 reclass. to sewer)	3
20	1989 Net Additions	1,081,900
21	**12/31/89 BALANCE**	4,247,132
22	1990 Additions (A/C 101)	184,403
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	2,088,904
26	1990 Net Additions	2,273,307
27	**12/31/90 BALANCE**	6,520,439
28	1990 General Plant Reallocation Adjustments *	77,960
29	**12/31/90 ADJUSTED BALANCE**	6,598,399
30	1991 Additions (A/C 101)	502,636
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(488,200)
34	1991 Net Additions	14,437
35	**12/31/91 BALANCE**	6,612,835

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

1989 Common Plant allocated on the basis of plant in service.

Water	64.66%	115,658
Sewer	35.34%	63,213
		178,871

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Marion / Marion Oaks Utilities

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	(0)	0	0	(0)	0	0	0	(0)	0	0
3 302.1 Franchises	4,609	94	0	4,704	0	0	4,704	4,657	0	4,657
4 339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	134,697	(114,082)	0	20,615	0	0	20,615	77,656	0	77,656
7 304.2 Structures & Improvements	36,914	22,347	0	59,261	0	0	59,261	48,088	0	48,088
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	21,977	17,013	0	38,990	0	0	38,990	30,484	0	30,484
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	71,292	35,892	0	107,184	0	0	107,184	89,238	0	89,238
13 310.2 Power Generation Eq.	0	80,336	0	80,336	0	0	80,336	40,168	0	40,168
14 311.2 Pumping Equipment	166,951	46,990	0	213,941	0	0	213,941	190,446	0	190,446
15 339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	567,900	0	0	567,900	(488,200)	(488,200)	79,700	567,900	(488,200)	79,700
18 304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19 320.3 Water Treatment Eq.	25,546	8,461	0	34,007	0	0	34,007	29,777	0	29,777
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	3,800	(3,375)	0	425	0	0	425	2,113	0	2,113
23 304.4 Structures & Improvements	3,087	0	0	3,087	0	0	3,087	3,087	0	3,087
24 330.4 Distr. Reservoirs	277,730	22,915	0	300,645	0	0	300,645	289,188	0	289,188
25 331.4 Transm. & Distribution	4,335,494	319,506	0	4,655,000	0	0	4,655,000	4,495,247	0	4,495,247
26 333.4 Services	275,944	25,046	0	300,990	0	0	300,990	288,467	0	288,467
27 334.4 Meters & Meter Installation	164,570	17,215	0	181,785	0	0	181,785	173,177	0	173,177
28 335.4 Hydrants	285,030	6,530	0	291,561	0	0	291,561	288,296	0	288,296
29 339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	11,816	(394)	0	11,422	0	0	11,422	11,619	0	11,619
32 304.5 Structures & Improvements	56,991	1,409	0	58,399	0	0	58,399	57,695	0	57,695
33 340.5 Office Furniture & Equipme	29,364	476	0	29,840	0	0	29,840	29,602	0	29,602
34 340.51 Computer Equipment	38,710	14,048	0	52,758	0	0	52,758	45,734	0	45,734
35 341.5 Transportation Equipment	37,654	2,921	0	40,775	0	0	40,775	39,314	0	39,314
36 342.5 Stores Equipment	286	71	0	357	0	0	357	321	0	321
37 343.5 Tools, Shop & Garage	15,037	(279)	0	14,758	0	0	14,758	14,897	0	14,897
38 344.5 Laboratory Equipment	3,188	223	0	3,411	0	0	3,411	3,299	0	3,299
39 345.5 Power Operated Equipment	20,295	(1,747)	0	18,548	0	0	18,548	19,421	0	19,421
40 346.5 Communication Equipment	5,895	465	0	6,360	0	0	6,360	6,128	0	6,128
41 347.5 Miscellaneous Equipment	1,841	472	0	2,313	0	0	2,313	2,077	0	2,077
42 348.5 Other Tangible Plant	1,583	80	0	1,663	0	0	1,663	1,623	0	1,623
43										
44 **INTANGIBLE PLANT**	4,609	94	0	4,703	0	0	4,704	4,656	0	4,657
45 **SUPPLY & PUMPING**	431,831	88,497	0	520,328	0	0	520,328	476,080	0	476,080
46 **WATER TREATMENT PLANT**	593,446	8,461	0	601,907	(488,200)	(488,200)	113,707	597,677	(488,200)	109,477
47 **TRANSM. & DISTRIBUTION**	5,345,655	387,838	0	5,733,492	0	0	5,733,492	5,539,574	0	5,539,574
48 **GENERAL PLANT**	222,858	17,746	0	240,604	0	0	240,604	231,731	0	231,731
49										
50 **TOTAL PLANT IN SERVICE**	6,598,399	502,636	0	7,101,035	(488,200)	(488,200)	6,612,835	6,849,717	(488,200)	6,361,517
51 **LAND & LAND RIGHTS**	718,213	(117,851)	0	600,362	(488,200)	(488,200)	112,162	659,287	(488,200)	171,087
52 **TOTAL PIS LESS LAND**	5,880,186	620,487	0	6,500,673	0	0	6,500,673	6,190,430	0	6,190,430

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Marion / Marion Oaks Utilities

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	0	0	0	0%	0
3 302.1 Franchises	4,657	0	0	4,657	0%	0
4 339.1 Other Plant & Misc.	0	0	0	0	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	77,656	0	0	77,656	0%	0
7 304.2 Structures & Improvements	48,088	0	0	48,088	0%	0
8 305.2 Collect. & Impound.	0	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	30,484	0	0	30,484	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	89,238	0	0	89,238	0%	0
13 310.2 Power Generation Eq.	40,168	0	0	40,168	0%	0
14 311.2 Pumping Equipment	190,446	0	0	190,446	0%	0
15 339.2 Other Plant & Misc.	0	0	0	0	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	79,700	0	0	79,700	0%	0
18 304.3 Structures & Improvements	0	0	0	0	0%	0
19 320.3 Water Treatment Eq.	29,777	0	0	29,777	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	2,113	0	0	2,113	0%	0
23 304.4 Structures & Improvements	3,087	17	0	3,070	0%	0
24 330.4 Distr. Reservlors	289,188	0	0	289,188	0%	0
25 331.4 Transm. & Distribution	4,495,247	24,579	0	4,470,668	65%	2,905,934
26 333.4 Services	288,467	0	0	288,467	0%	0
27 334.4 Meters & Meter Installation	173,177	0	0	173,177	0%	0
28 335.4 Hydrants	288,296	1,576	0	286,719	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	11,619	0	0	11,619	0%	0
32 304.5 Structures & Improvements	57,695	0	0	57,695	0%	0
33 340.5 Office Furniture & Equipment	29,602	0	0	29,602	0%	0
34 340.51 Computer Equipment	45,734	0	0	45,734	0%	0
35 341.5 Transportation Equipment	39,314	0	0	39,314	0%	0
36 342.5 Stores Equipment	321	0	0	321	0%	0
37 343.5 Tools, Shop & Garage	14,897	0	0	14,897	0%	0
38 344.5 Laboratory Equipment	3,299	0	0	3,299	0%	0
39 345.5 Power Operated Equipment	19,421	0	0	19,421	0%	0
40 346.5 Communication Equipment	6,128	0	0	6,128	0%	0
41 347.5 Miscellaneous Equipment	2,077	0	0	2,077	0%	0
42 348.5 Other Tangible Plant	1,623	0	0	1,623	0%	0
43						
44 **INTANGIBLE PLANT**	4,657	0	0	4,657		0
45 **SUPPLY & PUMPING**	476,080	0	0	476,080		0
46 **WATER TREATMENT PLANT**	109,477	0	0	109,477		0
47 **TRANSM. & DISTRIBUTION**	5,539,574	26,172	0	5,513,402		2,905,934
48 **GENERAL PLANT**	231,731	0	0	231,731		0
49						
50 **TOTAL PLANT IN SERVICE**	6,361,517	26,172	0	6,335,345		2,905,934
51 **LAND & LAND RIGHTS**	171,087	0	0	171,087		0
52 **TOTAL PIS LESS LAND**	6,190,430	26,172	0	6,164,258		2,905,934
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				45.87%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	2,905,934	0	2,905,934	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(143,910)	0	(143,910)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	**2,762,024**	**0**	**2,762,024**	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

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

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 16778 ENDED 10/31/85**	229,196
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**10/31/85 BALANCE**	229,196
38	1985 Additions	6,604
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	6,604
42	**12/31/85 BALANCE**	235,800

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

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

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	235,800
2	1986 Additions	46,382
3	1986 Retirements	710
4	1986 Adjustments	(6)
5	1986 Net Additions	45,666
6	**12/31/86 BALANCE**	281,466
7	1987 Additions	47,573
8	1987 Retirements	860
9	1987 Adjustments	0
10	1987 Net Additions	46,713
11	**12/31/87 BALANCE**	328,179
12	1988 Additions	49,626
13	1988 Retirements	34,317
14	1988 Adjustments	140
15	1988 Net Additions	15,449
16	**12/31/88 BALANCE**	343,628
17	1989 Additions	51,934
18	1989 Retirements	0
19	1989 Common Plant Allo.	42,185
20	1989 Net Additions	94,119
21	**12/31/89 BALANCE**	437,747
22	1990 Additions	134,290
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	134,290
26	**12/31/90 BALANCE**	572,037
27	1990 General Plant Reallocation Adjustments *	6,998
28	**12/31/90 ADJUSTED BALANCE**	579,035
29	1991 Additions	174,042
30	1991 Retirements	0
31	1991 Adjustments	(3,732)
32	1991 Net Additions	170,310
33	**12/31/91 BALANCE**	749,345

1989 Common Plant allocated on the basis of Accumulated Depreciation.

Water	42.64%	42,185
Sewer	57.36%	56,748
		98,933

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	9,311	0	9,311	(9,311)	(9,311)	0	9,311	(9,311)	0
3 302.1 Franchises	229	116	345	0	0	345	287	0	287
4 339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	13,212	1,457	14,669	0	0	14,669	13,940	0	13,940
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	7,765	1,016	8,781	0	0	8,781	8,273	0	8,273
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	16,407	2,550	18,956	0	0	18,956	17,682	0	17,682
13 310.2 Power Generation Eq.	0	2,008	2,008	0	0	2,008	1,004	0	1,004
14 311.2 Pumping Equipment	83,064	9,522	92,586	0	0	92,586	87,825	0	87,825
15 339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0
19 320.3 Water Treatment Eq.	11,095	1,353	12,449	0	0	12,449	11,772	0	11,772
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	955	94	1,048	0	0	1,048	1,001	0	1,001
24 330.4 Distr. Reservoirs	71,327	7,816	79,143	0	0	79,143	75,235	0	75,235
25 331.4 Transm. & Distribution	171,921	104,541	276,462	0	0	276,462	224,191	0	224,191
26 333.4 Services	38,973	7,212	46,185	0	0	46,185	42,579	0	42,579
27 334.4 Meters & Meter Insallation	57,298	8,659	65,957	0	0	65,957	61,628	0	61,628
28 335.4 Hydrants	24,600	6,407	31,007	0	0	31,007	27,804	0	27,804
29 339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	7,534	1,442	8,976	0	0	8,976	8,255	0	8,255
33 340.5 Office Furniture & Equipment	9,474	1,973	11,447	0	0	11,447	10,461	0	10,461
34 340.51 Computer Equipment	4,860	7,622	12,482	0	5,579	18,061	8,671	2,790	11,460
35 341.5 Transportation Equipment	23,946	6,552	30,498	0	0	30,498	27,222	0	27,222
36 342.5 Stores Equipment	88	18	106	0	0	106	97	0	97
37 343.5 Tools, Shop & Garage	6,798	931	7,729	0	0	7,729	7,263	0	7,263
38 344.5 Laboratory Equipment	1,425	220	1,645	0	0	1,645	1,535	0	1,535
39 345.5 Power Operated Equipment	15,516	1,618	17,134	0	0	17,134	16,325	0	16,325
40 346.5 Communication Equipment	2,269	613	2,881	0	0	2,881	2,575	0	2,575
41 347.5 Miscellaneous Equipment	324	138	463	0	0	463	394	0	394
42 348.5 Other Tangible Plant	645	162	808	0	0	808	726	0	726
43									
44 **INTANGIBLE PLANT**	9,540	116	9,656	(9,311)	(9,311)	345	9,598	(9,311)	287
45 **SUPPLY & PUMPING**	120,447	16,554	137,000	0	0	137,000	128,723	0	128,723
46 **WATER TREATMENT PLANT**	11,095	1,353	12,449	0	0	12,449	11,772	0	11,772
47 **TRANSM. & DISTRIBUTION**	365,075	134,727	499,802	0	0	499,802	432,438	0	432,438
48 **GENERAL PLANT**	72,879	21,291	94,170	0	5,579	99,749	83,524	2,790	86,314
49									
50 **TOTAL WATER ACCUM. DEP.**	579,035	174,042	753,077	(9,311)	(3,732)	749,345	666,056	(6,521)	659,535

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Marion / Marion Oaks Utilities

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	287	0	287	0%	0
4 339.1 Other Plant & Misc.	0	0	0	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	13,940	0	13,940	0%	0
8 305.2 Collect. & Impound.	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	8,273	0	8,273	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	17,682	0	17,682	0%	0
13 310.2 Power Generation Eq.	1,004	0	1,004	0%	0
14 311.2 Pumping Equipment	87,825	0	87,825	0%	0
15 339.2 Other Plant & Misc.	0	0	0	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	0	0	0	0%	0
19 320.3 Water Treatment Eq.	11,772	0	11,772	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	1,001	2	999	0%	0
24 330.4 Distr. Reservoirs	75,235	0	75,235	0%	0
25 331.4 Transm. & Distribution	224,191	2,792	221,400	65%	143,910
26 333.4 Services	42,579	0	42,579	0%	0
27 334.4 Meters & Meter Installation	61,628	0	61,628	0%	0
28 335.4 Hydrants	27,804	179	27,625	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	8,255	0	8,255	0%	0
33 340.5 Office Furniture & Equipment	10,461	0	10,461	0%	0
34 340.51 Computer Equipment	11,460	0	11,460	0%	0
35 341.5 Transportation Equipment	27,222	0	27,222	0%	0
36 342.5 Stores Equipment	97	0	97	0%	0
37 343.5 Tools, Shop & Garage	7,263	0	7,263	0%	0
38 344.5 Laboratory Equipment	1,535	0	1,535	0%	0
39 345.5 Power Operated Equipment	16,325	0	16,325	0%	0
40 346.5 Communication Equipment	2,575	0	2,575	0%	0
41 347.5 Miscellaneous Equipment	394	0	394	0%	0
42 348.5 Other Tangible Plant	726	0	726	0%	0
43					
44 **INTANGIBLE PLANT**	287	0	287		0
45 **SUPPLY & PUMPING**	128,723	0	128,723		0
46 **WATER TREATMENT PLANT**	11,772	0	11,772		0
47 **TRANSM. & DISTRIBUTION**	432,438	2,973	429,466		143,910
48 **GENERAL PLANT**	86,314	0	86,314		0
49					
50 **TOTAL**	659,535	2,973	656,562		143,910
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				21.92%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

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

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 16778 ENDED 10/31/85**	144,809
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**10/31/85 BALANCE**	144,809
38	1985 Additions	3,180
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	3,180
42	**12/31/85 BALANCE**	147,989

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

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

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	147,989
2	1986 Additions	42,531
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	42,531
6	**12/31/86 BALANCE**	190,520
7	1987 Additions	100,128
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	100,128
11	**12/31/87 BALANCE**	290,648
12	1988 Additions	93,495
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	93,495
16	**12/31/88 BALANCE**	384,143
17	1989 Additions	211,856
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	211,856
21	**12/31/89 BALANCE**	595,999
22	1990 Additions	148,002
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	148,002
26	**12/31/90 BALANCE**	744,001
27	1991 Additions	85,855
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	85,855
31	**12/31/91 BALANCE**	829,856

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	209,528	21,375	230,903	0	0	230,903	220,216	0	220,216
2 Line/Main Extension Fees	259,625	41,230	300,855	0	0	300,855	280,240	0	280,240
3 Meter Installation Fees	70,710	6,930	77,640	0	0	77,640	74,175	0	74,175
4 Contributed Lines	26,172	0	26,172	0	0	26,172	26,172	0	26,172
5 Cont. Prty. Other than Lines	667	0	667	0	0	667	667	0	667
6 Service Installation Fees	177,300	16,320	193,620	0	0	193,620	185,460	0	185,460
7 **TOTAL WATER CIAC**	**744,002**	**85,855**	**829,857**	**0**	**0**	**829,857**	**786,930**	**0**	**786,930**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

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

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 16779 ENDED 10/31/85**	9,560
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**10/31/85 BALANCE**	9,560
38	1985 Additions	716
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	716
42	**12/31/85 BALANCE**	10,276

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

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

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	10,276
2	1986 Additions	4,346
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	4,346
6	**12/31/86 BALANCE**	14,622
7	1987 Additions	7,066
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	7,066
11	**12/31/87 BALANCE**	21,688
12	1988 Additions	10,329
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	10,329
16	**12/31/88 BALANCE**	32,017
17	1989 Additions	14,942
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	14,942
21	**12/31/89 BALANCE**	46,959
22	1990 Additions	19,746
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	19,746
26	**12/31/90 BALANCE**	66,705
27	1991 Additions	23,367
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	23,367
31	**12/31/91 BALANCE**	90,072

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Marion / Marion Oaks Utilities

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	19,557	7,896	27,453	0	0	27,453	23,505	0	23,505
2 Line/Main Extension Fees	20,996	6,501	27,498	0	0	27,498	24,247	0	24,247
3 Meter Installation Fees	7,721	3,709	11,429	0	0	11,429	9,575	0	9,575
4 Contributed Lines	2,669	607	3,276	0	0	3,276	2,973	0	2,973
5 Cont. Prty. Other than Lines	70	17	87	0	0	87	79	0	79
6 Service Installation Fees	15,695	4,637	20,331	0	0	20,331	18,013	0	18,013
7 TOTAL WATER ACCUM. AMORT. CIAC	66,708	23,367	90,075	0	0	90,075	78,392	0	78,392

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

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

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ BALANCE	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ BALANCE	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ BALANCE	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ BALANCE	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ BALANCE	0
15	19__ Additions	0
16	19__ Adjustments	
16		0
17	__/__/__ BALANCE	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

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

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	222,394	(8,761)	213,633	222,394	35,443	257,837	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	27,799	(1,095)	26,704	27,799	4,430	32,230	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-16 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	6,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	45.87%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	21.92%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Marion Oaks Utilities - 11001

Marion County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

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

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	344,941	189,764	534,705	261,015	795,720	48.81%	B-4, B-3 (W)
3 Other Revenues	9,220	(5)	9,215	0	9,215		B-4 (W)
4 **TOTAL OPERATING REVENUES**	354,161	189,759	543,920	261,015	804,935		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	222,394	35,443	257,837	0	257,837		B-5 (W)
6 Depreciation, net of CIAC Amort.	83,095	0	83,095	0	83,095		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	79,492	18,563	98,056	11,746	109,801		B-15, B-3 (W)
9 Provision For Income Taxes	(82,402)	61,500	(20,903)	93,800	72,897		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	302,579	115,506	418,085	105,546	523,631		
11 **NET OPERATING INCOME:**	51,582	74,253	125,835	155,469	281,304		
12 **RATE BASE**	2,906,570		2,431,322		2,431,322		A-1 (W)
13 **RATE OF RETURN**	1.77%		5.18%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

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

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	344,941	189,764	534,705	206,928	741,633	38.70%	B-4, B-3 (W)
3 Other Revenues	9,220	0	9,220	0	9,220		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**354,161**	**189,764**	**543,925**	**206,928**	**750,853**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	222,394	(8,761)	213,633	0	213,633		B-5 (W)
6 Depreciation, net of CIAC Amort.	83,095	0	83,095	0	83,095		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	79,492	18,564	98,056	9,312	107,368		B-15, B-3 (W)
9 Provision For Income Taxes	(82,402)	78,256	(4,146)	74,363	70,217		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	**302,579**	**88,059**	**390,638**	**83,675**	**474,312**		
11 **NET OPERATING INCOME:**	**51,582**	**101,705**	**153,287**	**123,253**	**276,541**		
12 **RATE BASE**	**2,908,570**		**2,425,797**		**2,425,797**		A-1 (W)
13 **RATE OF RETURN**	**1.77%**		**6.32%**		**11.40%**		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

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

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

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.43%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.40%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	2,425,797		2,431,322		A-1 (W)	-
5	Required Income (L3 x L4)	276,541		281,304		-	-
6	Adjusted Income under Present Rates	153,287		125,835		B-1 (W)	-
7	Income Deficiency (L5 - L6)	123,253		155,469		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	197,617		249,269		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	206,928		261,015		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	197,617		249,269		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	74,363		93,800		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	9,312		11,746		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	123,253		155,469			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.43%	5.61%
25	Adjustment for Gas	-2.41%	12.43%	-0.30%
26	TOTAL	100.00%		11.40%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

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

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	189,764	189,759	B-4 (W)
3				
4	2.			
5				
6				
7		**189,764**	**189,759**	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(8,761)	(8,761)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		9,699	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		2,065	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		3,690	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(289)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		9,018	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		20,021	B-5 (W)
22				
23				
24		**(8,761)**	**35,443**	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		**0**	**0**	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		**0**	**0**	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	8,539	8,539	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	10,024	10,024	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		**18,564**	**18,563**	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	78,256	61,500	B-16 (W)
48				
49	2.			
50				
51				
52		**78,256**	**61,500**	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	**101,705**	**74,253**	

PRESENT WATER OPERATING REVENUES - 1991

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

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

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	284,568	0	
4	461.2 Metered - Commercial	59,900	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	344,468	190,237	534,705
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	473	0	
16	**SUBTOTAL OTHER WATER SALES**	473	(473)	0
17	**TOTAL WATER SALES**	344,941	189,764	534,705
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	9,220	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	9,220	(5)	9,215
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	354,161	189,764	543,925
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	354,161	189,759	543,920

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No.	Account Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	116,155	8,586	124,740	54,069	2,703	56,773	15,562	2,425	17,987	46,523	3,457	49,980
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	34,732	8,762	43,493	13,424	(2,755)	10,668	4,460	(1,251)	3,209	16,848	12,768	29,616
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	11,122	79	11,200	10,322	0	10,322	0	68	68	800	11	811
6	616	Fuel for Power Purchased	349	13	361	349	13	361	0	0	0	0	0	0
7	618	Chemicals	249	9	258	249	9	258	0	0	0	0	0	0
8	620	Materials and Supplies	10,930	729	11,658	6,931	252	7,182	150	257	406	3,849	220	4,069
9	631	Contractual Services - Engr.	8	0	8	0	0	0	0	0	0	8	0	8
10	632	Contractual Services - Acct.	3,741	157	3,898	0	0	0	0	0	0	3,741	157	3,898
11	633	Contractual Services - Legal	1,521	93	1,614	0	0	0	0	0	0	1,521	93	1,614
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	7,587	334	7,921	5,771	209	5,980	1	0	1	1,816	124	1,940
14	641	Rental of Building/Real Prop.	725	360	1,085	0	0	0	0	0	0	725	360	1,085
15	642	Rental of Equipment	28	2	29	0	0	0	0	0	0	28	2	29
16	650	Transportation Expense	4,891	288	5,180	4,848	176	5,024	24	100	124	19	13	32
17	656	Insurance - Vehicle	2,206	374	2,580	0	0	0	0	0	0	2,206	374	2,580
18	657	Insurance - General Liability	2,568	284	2,852	0	0	0	0	0	0	2,568	284	2,852
19	658	Insurance - Workman's Comp.	49	4,014	4,062	0	1,883	1,883	0	556	556	49	1,575	1,624
20	659	Insurance - Other	1,503	62	1,566	0	0	0	0	0	0	1,503	62	1,566
21	660	Advertising Expense	159	12	170	0	0	0	0	0	0	159	12	170
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	9,699	9,699	0	0	0	0	0	0	0	9,699	9,699
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	4,031	262	4,293	0	0	0	4,031	262	4,293	0	0	0
25	675	Miscellaneous Expenses	19,843	1,326	21,169	56	2	58	29	94	123	19,758	1,230	20,988
26		TOTAL WATER O&M EXPENSES	222,394	35,443	257,837	96,018	2,491	98,509	24,257	2,510	26,767	102,120	30,442	132,561
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	116,155	8,586	124,740	54,069	2,703	56,773	15,562	2,425	17,987	46,523	3,457	49,980
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	34,732	8,762	43,493	13,424	(2,755)	10,668	4,460	(1,251)	3,209	16,848	12,768	29,616
31		TOTAL WATER LABOR COSTS	150,886	17,347	168,233	67,493	(52)	67,441	20,022	1,174	21,196	63,371	16,225	79,596

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No. Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1 601 Salaries & Wages - Employees	116,155	0	116,155	54,069	0	54,069	15,562	0	15,562	46,523	0	46,523
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	34,732	(12,616)	22,116	13,424	(3,129)	10,295	4,460	(1,497)	2,963	16,848	(7,990)	8,858
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	11,122	0	11,122	10,322	0	10,322	0	0	0	800	0	800
6 616 Fuel for Power Purchased	349	0	349	349	0	349	0	0	0	0	0	0
7 618 Chemicals	249	0	249	249	0	249	0	0	0	0	0	0
8 620 Materials and Supplies	10,930	0	10,930	6,931	0	6,931	150	0	150	3,849	0	3,849
9 631 *Contractual Services - Engr.*	8	0	8	0	0	0	0	0	0	8	0	8
10 632 Contractual Services - Acct.	3,741	0	3,741	0	0	0	0	0	0	3,741	0	3,741
11 633 Contractual Services - Legal	1,521	0	1,521	0	0	0	0	0	0	1,521	0	1,521
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	7,587	0	7,587	5,771	0	5,771	1	0	1	1,816	0	1,816
14 641 Rental of Building/Real Prop.	725	0	725	0	0	0	0	0	0	725	0	725
15 642 Rental of Equipment	28	0	28	0	0	0	0	0	0	28	0	28
16 650 Transportation Expense	4,891	0	4,891	4,848	0	4,848	24	0	24	19	0	19
17 656 Insurance - Vehicle	2,206	0	2,206	0	0	0	0	0	0	2,206	0	2,206
18 657 Insurance - General Liability	2,568	0	2,568	0	0	0	0	0	0	2,568	0	2,568
19 658 Insurance - Workman's Comp.	49	3,854	3,903	0	1,817	1,817	0	523	523	49	1,515	1,563
20 659 Insurance - Other	1,503	0	1,503	0	0	0	0	0	0	1,503	0	1,503
21 660 Advertising Expense	159	0	159	0	0	0	0	0	0	159	0	159
22 666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23 667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24 670 Bad Debt Expense	4,031	0	4,031	0	0	0	4,031	0	4,031	0	0	0
25 675 Miscellaneous Expenses	19,843	0	19,843	56	0	56	29	0	29	19,758	0	19,758
26 **TOTAL WATER O&M EXPENSES**	222,394	(8,761)	213,633	96,018	(1,312)	94,705	24,257	(974)	23,283	102,120	(6,475)	95,645
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	116,155	0	116,155	54,069	0	54,069	15,562	0	15,562	46,523	0	46,523
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	34,732	(12,616)	22,116	13,424	(3,129)	10,295	4,460	(1,497)	2,963	16,848	(7,990)	8,858
31 ***TOTAL WATER LABOR COSTS***	150,886	(12,616)	138,270	67,493	(3,129)	64,364	20,022	(1,497)	18,525	63,371	(7,990)	55,381

0035

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

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

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

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 TOTAL O & M				
1	601.1-8 Salaries & Wages - Employees	5,979	6,925	10,643	9,731	9,731	9,185	9,952	10,223	9,145	9,600	8,249	16,794	116,155	0	116,155	8,586	124,740
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	2,269	2,594	3,411	2,959	2,934	2,853	3,056	3,186	2,888	2,928	2,566	3,087	34,732	(12,616)	22,116	8,762	43,493
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	1,907	1,014	64	1,061	630	547	1,219	698	128	912	1,775	1,167	11,122	0	11,122	79	11,200
6	616.1-8 Fuel for Power Purchased	100	0	0	84	0	165	0	0	0	0	0	0	349	0	349	13	361
7	618.1-8 Chemicals	0	80	0	0	0	0	0	42	0	21	21	85	249	0	249	9	258
8	620.1-8 Materials and Supplies	855	1,431	1,048	552	676	640	550	200	468	1,540	349	2,622	10,930	0	10,930	729	11,658
9	631.1-8 Contractual Services - Engr.	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	0	8
10	632.1-8 Contractual Services - Acct.	269	319	301	305	316	309	325	294	316	327	282	378	3,741	0	3,741	157	3,898
11	633.1-8 Contractual Services - Legal	109	130	122	124	128	126	132	119	128	133	115	154	1,521	0	1,521	93	1,614
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	131	275	306	508	373	680	318	530	930	399	317	2,819	7,587	0	7,587	334	7,921
14	641.1-8 Rental of Building/Real Prop.	52	62	58	59	61	60	63	57	61	63	55	73	725	0	725	360	1,085
15	642.1-8 Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	3	28	0	28	2	29
16	650.1-8 Transportation Expense	65	170	273	235	577	62	807	520	565	709	467	441	4,891	0	4,891	288	5,180
17	656.1-8 Insurance - Vehicle	159	188	178	180	186	182	192	173	186	193	167	223	2,206	0	2,206	374	2,580
18	657.1-8 Insurance - General Liability	185	219	207	209	217	212	223	201	217	224	194	259	2,568	0	2,568	284	2,852
19	658.1-8 Insurance - Workman's Comp.	3	4	4	4	4	4	4	4	4	4	4	5	49	3,854	3,903	4,014	4,062
20	659.1-8 Insurance - Other	108	128	121	123	127	124	131	118	127	131	113	152	1,503	0	1,503	62	1,566
21	660.1-8 Advertising Expense	11	14	13	13	13	13	14	12	13	14	12	16	159	0	159	12	170
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,699	9,699
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	220	328	403	325	347	277	316	345	281	336	380	472	4,031	0	4,031	262	4,293
25	675.1-8 Miscellaneous Expenses	1,422	1,686	1,593	1,614	1,672	1,636	1,720	1,553	1,669	1,729	1,494	2,055	19,843	0	19,843	1,326	21,169
26	TOTAL WATER O&M EXPENSES	13,845	15,569	18,749	18,088	17,997	17,080	19,025	18,279	17,130	19,265	16,563	30,806	222,394	(8,761)	213,633	35,443	257,837

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	116,155	8,586	124,740
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	34,732	8,762	43,493
31	TOTAL WATER LABOR COSTS	150,886	17,347	168,233

0036

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

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

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

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	1,783	1,694	5,341	4,683	4,461	4,269	4,687	5,239	4,133	4,238	3,268	10,273	54,069	0	54,069	2,703	56,773
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	814	795	1,609	1,226	1,127	1,154	1,241	1,482	1,155	1,084	873	864	13,424	(3,129)	10,295	(2,755)	10,668
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	1,850	945	0	996	562	481	1,149	635	60	842	1,715	1,087	10,322	0	10,322	0	10,322
6	616.1-6 Fuel for Power Purchased	100	0	0	84	0	165	0	0	0	0	0	0	349	0	349	13	361
7	618.1-6 Chemicals	0	80	0	0	0	0	0	42	0	21	21	85	249	0	249	9	258
8	620.1-6 Materials and Supplies	570	1,091	723	226	338	311	204	(115)	132	1,191	45	2,216	6,931	0	6,931	252	7,182
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	120	160	360	220	530	160	388	777	240	180	2,636	5,771	0	5,771	209	5,980
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	62	166	269	231	573	59	803	517	-562	705	463	437	4,848	0	4,848	176	5,024
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	1,817	1,817	1,883	1,883
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	(0)	0	0	0	58	56	0	56	2	58
26	TOTAL WATER DIRECT O&M EXPENSES	5,179	4,891	8,102	7,805	7,282	6,969	8,244	8,188	6,819	8,321	6,565	17,653	96,018	(1,312)	94,705	2,491	96,509

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	54,069	2,703	56,773
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	13,424	(2,755)	10,668
31	TOTAL WATER DIRECT LABOR COSTS	67,493	(52)	67,441

0037

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

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

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

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 CUSTOMER ACCTS. Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.7 Salaries & Wages - Employees	851	1,266	1,556	1,254	1,340	1,068	1,221	1,333	1,086	1,296	1,469	1,822	15,562	0	15,562	2,425	17,987
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	244	363	446	359	384	306	350	382	311	371	421	522	4,460	(1,497)	2,963	(1,251)	3,209
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	68	68
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	8	12	15	12	13	10	12	13	10	12	14	18	150	0	150	257	406
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	1	2	2	2	2	2	2	2	2	2	2	3	24	0	24	100	124
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	523	523	556	556
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	220	328	403	325	347	277	316	345	281	336	380	472	4,031	0	4,031	262	4,293
25	675.7 Miscellaneous Expenses	2	2	3	2	2	2	2	2	2	2	3	3	29	0	29	94	123
26	TOTAL WATER CUSTOMER ACCOUNTS	1,327	1,973	2,425	1,954	2,089	1,665	1,903	2,078	1,693	2,020	2,289	2,841	24,257	(974)	23,283	2,510	26,767

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	15,562	2,425	17,987
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	4,460	(1,251)	3,209
31	TOTAL WATER CUST ACCTS LABOR COSTS	20,022	1,174	21,196

0038

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

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

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

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	3,344	3,965	3,745	3,794	3,930	3,848	4,044	3,651	3,926	4,065	3,512	4,698	46,523	0	46,523	3,457	49,980
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	1,211	1,436	1,356	1,374	1,423	1,393	1,465	1,322	1,422	1,472	1,272	1,701	16,848	(7,990)	8,858	12,768	29,616
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	57	68	64	65	68	66	70	63	68	70	60	81	800	0	800	11	811
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	277	328	310	314	325	318	335	302	325	336	291	389	3,849	0	3,849	220	4,069
9	631.8 Contractual Services - Engr.	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	0	8
10	632.8 Contractual Services - Acct.	269	319	301	305	316	309	325	294	316	327	282	378	3,741	0	3,741	157	3,898
11	633.8 Contractual Services - Legal	109	130	122	124	128	126	132	119	128	133	115	154	1,521	0	1,521	93	1,614
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	131	155	146	148	153	150	158	142	153	159	137	183	1,816	0	1,816	124	1,940
14	641.8 Rental of Building/Real Prop.	52	62	58	59	61	60	63	57	61	63	55	73	725	0	725	360	1,085
15	642.8 Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	3	28	0	28	2	29
16	650.8 Transportation Expense	1	2	2	2	2	2	2	2	2	2	1	2	19	0	19	13	32
17	656.8 Insurance - Vehicle	159	188	178	180	186	182	192	173	186	193	167	223	2,206	0	2,206	374	2,580
18	657.8 Insurance - General Liability	185	219	207	209	217	212	223	201	217	224	194	259	2,568	0	2,568	284	2,852
19	658.8 Insurance - Workman's Comp.	3	4	4	4	4	4	4	4	4	4	4	5	49	1,515	1,563	1,575	1,624
20	659.8 Insurance - Other	108	128	121	123	127	124	131	118	127	131	113	152	1,503	0	1,503	62	1,566
21	660.8 Advertising Expense	11	14	13	13	13	13	14	12	13	14	12	16	159	0	159	12	170
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,699	9,699
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	1,420	1,684	1,591	1,611	1,669	1,634	1,718	1,550	1,667	1,727	1,491	1,995	19,758	0	19,758	1,230	20,988
26	TOTAL WATER A&G EXPENSES	7,340	8,704	8,221	8,328	8,627	8,446	8,978	8,013	8,618	8,924	7,709	10,313	102,120	(6,475)	95,645	30,442	132,561

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	46,523	3,457	49,980
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	16,848	12,768	29,616
31	TOTAL WATER A&G LABOR COSTS	63,371	16,225	79,596

0039

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	116,155	0	116,155	116,155	0	0	1,131	1,803	(269)	118,800	5,940	0	8,586	124,740
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	34,732	(12,616)	22,116	34,732	(12,616)	0	300	234	0	22,650	922	20,021	8,762	43,493
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	11,122	0	11,122	11,122	0	0	11	68	0	11,200	0	0	79	11,200
6 616.1-8 Fuel for Power Purchased	349	0	349	349	0	0	0	0	0	349	13	0	13	361
7 618.1-8 Chemicals	249	0	249	249	0	0	0	0	0	249	9	0	9	258
8 620.1-8 Materials and Supplies	10,930	0	10,930	10,930	0	0	51	269	0	11,250	408	0	729	11,658
9 631.1-8 Contractual Services - Engr.	8	0	8	8	0	0	0	0	0	8	0	0	0	8
10 632.1-8 Contractual Services - Acct.	3,741	0	3,741	3,741	0	0	21	0	0	3,762	137	0	157	3,898
11 633.1-8 Contractual Services - Legal	1,521	0	1,521	1,521	0	0	36	0	0	1,557	57	0	93	1,614
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	7,587	0	7,587	7,587	0	0	56	0	0	7,644	277	0	334	7,921
14 641.1-8 Rental of Building/Real Prop.	725	0	725	725	0	0	0	321	0	1,047	38	0	360	1,085
15 642.1-8 Rental of Equipment	28	0	28	28	0	0	1	0	0	28	1	0	2	29
16 650.1-8 Transportation Expense	4,891	0	4,891	4,891	0	0	12	95	0	4,998	181	0	288	5,186
17 656.1-8 Insurance - Vehicle	2,206	0	2,206	2,206	0	0	58	225	0	2,490	90	0	374	2,580
18 657.1-8 Insurance - General Liability	2,568	0	2,568	2,568	0	0	53	131	0	2,752	100	0	284	2,852
19 658.1-8 Insurance - Workman's Comp.	49	3,854	3,903	49	3,854	0	0	17	0	3,920	142	0	4,014	4,062
20 659.1-8 Insurance - Other	1,503	0	1,503	1,503	0	0	8	0	0	1,511	55	0	62	1,566
21 660.1-8 Advertising Expense	159	0	159	159	0	0	6	0	0	164	6	0	12	170
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	9,699	0	0	0	9,699	0	0	9,699	9,699
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	4,031	0	4,031	4,031	0	0	0	262	0	4,293	0	0	262	4,293
25 675.1-8 Miscellaneous Expenses	19,843	0	19,843	19,843	0	0	320	264	0	20,427	742	0	1,326	21,169
26 TOTAL WATER O&M EXPENSES	222,394	(8,761)	213,633	222,394	(8,761)	9,699	2,085	3,690	(269)	228,798	9,018	20,021	35,443	257,837

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates

0040

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	54,069		54,069	54,069						54,069	2,708		2,708	56,773
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	13,424	(3,129)	10,295	13,424	(3,129)					10,295	374		(2,755)	10,668
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	10,322		10,322	10,322						10,322			0	10,322
6 616.1-6 Fuel for Power Purchased	349		349	349						349	13		13	361
7 618.1-6 Chemicals	249		249	249						249	9		9	258
8 620.1-6 Materials and Supplies	6,931		6,931	6,931						6,931	252		252	7,182
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	5,771		5,771	5,771						5,771	209		209	5,980
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	4,848		4,848	4,848						4,848	176		176	5,024
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	1,817	1,817	0	1,817					1,817	66		1,883	1,883
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	56		56	56						56	2		2	58
26 TOTAL WATER DIRECT O&M EXPENSES	96,018	(1,312)	94,705	96,018	(1,312)	0	0	0	0	94,705	3,804	0	2,491	96,509

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0041

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	15,562		15,562	15,562				1,719	(151)	17,131	857		2,425	17,987
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	4,460	(1,497)	2,963	4,460	(1,497)			134		3,097	112		(1,251)	3,209
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				68		68			68	68
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	150		150	150				243		392	14		257	406
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	1		1	1				0		1	0		0	1
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	24		24	24				95		119	4		100	124
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	523	523	0	523			14		536	19		556	556
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	4,031		4,031	4,031				262		4,293			262	4,293
25 675.7 Miscellaneous Expenses	29		29	29				89		118	4		94	123
26 TOTAL WATER CUST ACCT EXPENSES	24,257	(974)	23,283	24,257	(974)	0	0	2,624	(151)	25,756	1,011	0	2,510	28,767

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0042

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
								ALLOCATED LEHIGH COSTS							
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.8 Salaries & Wages - Employees	46,523		46,523	46,523			1,131	84	(136)	47,600	2,360		3,457	49,980
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	604.8 Employee Pensions & Benefits	16,848	(7,990)	8,858	16,848	(7,990)		300	101		9,258	336	20,021	12,768	29,616
4	610.8 Purchased Water	0		0	0			0	0		0			0	0
5	615.8 Purchased Power	800		800	800			11	0		811			11	811
6	616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7	618.8 Chemicals	0		0	0			0	0		0	0		0	0
8	620.8 Materials and Supplies	3,849		3,849	3,849			51	26		3,927	143		220	4,069
9	631.8 Contractual Services - Engr.	8		8	8			0	0		8	0		0	8
10	632.8 Contractual Services - Acct.	3,741		3,741	3,741			21	0		3,762	137		157	3,898
11	633.8 Contractual Services - Legal	1,521		1,521	1,521			36	0		1,557	57		93	1,614
12	634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13	635.8 Contractual Services - Other	1,816		1,816	1,816			56	0		1,872	68		124	1,940
14	641.8 Rental of Building/Real Prop.	725		725	725			0	321		1,047	38		360	1,085
15	642.8 Rental of Equipment	28		28	28			1	0		28	1		2	29
16	650.8 Transportation Expense	19		19	19			12	0		31	1		13	32
17	656.8 Insurance - Vehicle	2,206		2,206	2,206			58	225		2,490	90		374	2,580
18	657.8 Insurance - General Liability	2,568		2,568	2,568			53	131		2,752	100		284	2,852
19	658.8 Insurance - Workman's Comp.	49	1,515	1,563	49	1,515		0	4		1,567	57		1,575	1,624
20	659.8 Insurance - Other	1,503		1,503	1,503			8	0		1,511	55		62	1,566
21	660.8 Advertising Expense	159		159	159			6	0		164	8		12	170
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		9,699	0	0		9,699			9,699	9,699
23	667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24	670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25	675.8 Miscellaneous Expenses	19,758		19,758	19,758			320	174		20,253	735		1,230	20,988
26	TOTAL WATER A&G EXPENSES	102,120	(6,475)	95,645	102,120	(6,475)	9,699	2,065	1,066	(136)	108,337	4,203	20,021	30,442	132,561

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $890,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates

0043

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 10/31/85		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	36,868		116,155	79,287	214.80%	71,989	44,166	61.35%
2	603.1-8 Salaries & Wages - Officers, Etc.	11,134		0	(11,134)	-100.00%	21,723	(21,723)	-100.00%
3	604.1-8 Employee Pensions & Benefits	0		22,116	22,116	N.A.	0	22,116	N.A.
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	13,565		11,122	(2,443)	-18.01%	26,466	(15,344)	-57.98%
6	616.1-8 Fuel for Power Purchased	0		349	349	N.A.	0	349	N.A.
7	618.1-8 Chemicals	203		249	46	22.80%	396	(147)	-37.06%
8	620.1-8 Materials and Supplies	20,092		10,930	(9,162)	-45.60%	39,200	(28,270)	-72.12%
9	631.1-8 Contractual Services - Engr.	0		8	8	N.A.	0	8	N.A.
10	632.1-8 Contractual Services - Acct.	0		3,741	3,741	N.A.	0	3,741	N.A.
11	633.1-8 Contractual Services - Legal	0		1,521	1,521	N.A.	0	1,521	N.A.
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	485		7,567	7,082	1432.78%	966	6,821	685.63%
14	641.1-8 Rental of Building/Real Prop.	0		725	725	N.A.	0	725	N.A.
15	642.1-8 Rental of Equipment	0		28	28	N.A.	0	28	N.A.
16	650.1-8 Transportation Expense	0		4,891	4,891	N.A.	0	4,891	N.A.
17	656.1-8 Insurance - Vehicle	0		2,206	2,206	N.A.	0	2,206	N.A.
18	657.1-8 Insurance - General Liability	0		2,568	2,568	N.A.	0	2,568	N.A.
19	658.1-8 Insurance - Workman's Comp.	0		3,903	3,903	N.A.	0	3,903	N.A.
20	659.1-8 Insurance - Other	1,001		1,503	502	50.19%	1,953	(450)	-23.02%
21	660.1-8 Advertising Expense	0		159	159	N.A.	0	159	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	4,303		0	(4,303)	-100.00%	8,395	(8,395)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	451		4,031	3,580	793.87%	880	3,151	358.16%
25	675.1-8 Miscellaneous Expenses	543		19,843	19,300	3554.30%	1,059	18,783	1773.02%
26	**TOTAL WATER O&M EXPENSES**	**88,885**		**213,633**	**124,948**	**140.59%**	**173,026**	**40,607**	**23.47%**
27	**SUBTOTAL (less accts. 666 & 667)**	**84,382**		**213,633**	**129,251**	**153.17%**	**164,631**	**49,002**	**22.94%**
28	**Average ERC's**	**1,500**		**2,312**	**812**	**54.13%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**95.10%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16778.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 10/31/85	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	26,895		54,069	27,174	101.04%	52,473	1,597	3.04%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			10,295	10,295	N.A.	0	10,295	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	13,565		10,322	(3,243)	-23.91%	26,466	(16,144)	-61.00%
6	616.1-6 Fuel for Power Purchased			349	349	N.A.	0	349	N.A.
7	618.1-6 Chemicals	203		249	46	22.80%	396	(147)	-37.06%
8	620.1-6 Materials and Supplies	6,257		6,931	674	10.77%	12,208	(5,277)	-43.23%
9	631.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other			5,771	5,771	N.A.	0	5,771	N.A.
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense			4,848	4,848	N.A.	0	4,848	N.A.
17	656.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.			1,817	1,817	N.A.	0	1,817	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses			56	56	N.A.	0	56	N.A.
26	**TOTAL WATER O&M EXPENSES**	46,920		94,705	47,785	101.84%	91,542	3,164	3.46%
27	**SUBTOTAL (less accts. 666 & 667)**	46,920		94,705	47,785	101.84%	91,542	3,164	3.34%
28	**Average ERC's**	1,500		2,312	812	54.13%			
29	**Average Consumer Price Index - U**	107.6		136.2	29	26.58%			
30				**Compounded Multiplier =**		85.10%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16778.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 10/31/85	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	10,003		15,562	5,559	55.58%	19,516	(3,954)	-20.26%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			2,963	2,963	N.A.	0	2,963	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	5,636		150	(5,486)	-97.35%	10,996	(10,846)	-98.64%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			1	1	N.A.	0	1	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			24	24	N.A.	0	24	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workmen's Comp.			523	523	N.A.	0	523	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	451		4,031	3,580	793.87%	980	3,151	358.16%
25	675.7 Miscellaneous Expenses			29	29	N.A.	0	29	N.A.
26	**TOTAL WATER O&M EXPENSES**	**16,090**		**23,283**	**7,193**	**44.70%**	**31,392**	**(8,109)**	**-25.83%**
27	**SUBTOTAL (less accts. 666 & 667)**	**16,090**		**23,283**	**7,193**	**44.70%**	**31,392**	**(8,109)**	**-34.83%**
28	**Average ERC's**	**1,500**		**2,312**	**812**	**54.13%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**85.10%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16778.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 10/31/85	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees			46,523	46,523	N.A.	0	46,523	N.A.
2	603.8 Salaries & Wages - Officers, Etc.	11,134		0	(11,134)	-100.00%	21,723	(21,723)	-100.00%
3	604.8 Employee Pensions & Benefits			8,858	8,858	N.A.	0	8,858	N.A.
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			800	800	N.A.	0	800	N.A.
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	8,199		3,849	(4,350)	-53.05%	15,996	(12,147)	-75.94%
9	631.8 Contractual Services - Engr.			8	8	N.A.	0	8	N.A.
10	632.8 Contractual Services - Acct.			3,741	3,741	N.A.	0	3,741	N.A.
11	633.8 Contractual Services - Legal			1,521	1,521	N.A.	0	1,521	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	495		1,816	1,321	266.84%	966	850	88.03%
14	641.8 Rental of Building/Real Prop.			725	725	N.A.	0	725	N.A.
15	642.8 Rental of Equipment			28	28	N.A.	0	28	N.A.
16	650.8 Transportation Expense			19	19	N.A.	0	19	N.A.
17	656.8 Insurance - Vehicle			2,206	2,206	N.A.	0	2,206	N.A.
18	657.8 Insurance - General Liability			2,568	2,568	N.A.	0	2,568	N.A.
19	658.8 Insurance - Workman's Comp.			1,563	1,563	N.A.	0	1,563	N.A.
20	659.8 Insurance - Other	1,001		1,503	502	50.19%	1,953	(450)	-23.02%
21	660.8 Advertising Expense			159	159	N.A.	0	159	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	4,303		0	(4,303)	-100.00%	8,395	(8,395)	-100.00%
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	543		19,758	19,215	3538.68%	1,059	18,699	1765.02%
26	TOTAL WATER O&M EXPENSES	25,675		95,645	69,970	272.52%	50,092	45,552	90.94%
27	SUBTOTAL (less accts. 666 & 667)	21,372		95,645	74,273	347.52%	41,697	53,947	56.40%
28	Average ERC's	1,500		2,312	812	54.13%			
29	Average Consumer Price Index - U	107.6		136.2	29	26.56%			
30				Compounded Multiplier =		95.10%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16778.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

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

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	44,166	61.35%	
2	603.1-S Salaries & Wages - Officers, Etc.	(21,723)	-100.00%	
3	604.1-S Employee Pensions & Benefits	22,116	N.A.	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(15,344)	-57.98%	
6	616.1-S Fuel for Power Purchased	349	N.A.	
7	618.1-S Chemicals	(147)	-37.06%	
8	620.1-S Materials and Supplies	(26,270)	-72.12%	
9	631.1-S Contractual Services - Engr.	8	N.A.	
10	632.1-S Contractual Services - Acct.	3,741	N.A.	
11	633.1-S Contractual Services - Legal	1,521	N.A.	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	6,621	665.63%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	725	N.A.	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	28	N.A.	
16	650.1-S Transportation Expense	4,891	N.A.	
17	656.1-S Insurance - Vehicle	2,206	N.A.	
18	657.1-S Insurance - General Liability	2,568	N.A.	
19	658.1-S Insurance - Workman's Comp.	3,903	N.A.	
20	659.1-S Insurance - Other	(450)	-23.02%	
21	660.1-S Advertising Expense	159	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(8,395)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	3,151	358.16%	
25	675.1-S Miscellaneous Expenses	18,783	1773.02%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	40,607	23.47%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. *List by type of service, such as accounting, engineering or legal, and* provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the *test year revenues for that system. Do not include rate case expense charges.*

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

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

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

AMORTIZATION OF RATE CASE EXPENSE:

		Total FPSC Filed	Allocation To System
	Prior Unamortized Rate Case Expense		
	Current Rate Case Expense	$1,772,200	$38,796
	Total Projected Rate Case Expense	1,772,200	38,796
	Annual Amortization Over 4 Years	**$443,050**	**$9,699**
	Method of Allocation Between Systems:		
	Average Number of Customers	101,044	2,212
	% of Total	100%	2.1891%
	(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Marion / *Marion Oaks Utilities*

FPSC

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

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

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Marion / Marion Oaks Utilities

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1991 DEPRECIATION EXPENSE Per Books	(6) Adjustment	(7) Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	40	2.50%	0	0	0
3	302.1 Franchises	4,657	40	2.50%	116	0	116
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	77,656	0	N.A.	0	0	0
7	304.2 Structures & Improvements	48,088	33	3.03%	1,457	0	1,457
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	30,484	30	3.33%	1,016	0	1,016
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	89,238	35	2.86%	2,550	0	2,550
13	310.2 Power Generation Eq.	40,168	20	5.00%	2,008	0	2,008
14	311.2 Pumping Equipment	190,446	20	5.00%	9,522	0	9,522
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	79,700	0	N.A.	0	0	0
18	304.3 Structures & Improvements	0	33	3.03%	0	0	0
19	320.3 Water Treatment Eq.	29,777	22	4.55%	1,353	0	1,353
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	2,113	0	N.A.	0	0	0
23	304.4 Structures & Improvements	3,087	33	3.03%	94	0	94
24	330.4 Distr. Reservoirs	289,188	37	2.70%	7,816	0	7,816
25	331.4 Transm. & Distribution	4,495,247	43	2.33%	104,541	0	104,541
26	333.4 Services	288,467	40	2.50%	7,212	0	7,212
27	334.4 Meters & Meter Installation	173,177	20	5.00%	8,659	0	8,659
28	335.4 Hydrants	288,296	45	2.22%	6,407	0	6,407
29	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	11,619	0	N.A.	0	0	0
32	304.5 Structures & Improvements	57,695	40	2.50%	1,442	0	1,442
33	340.5 Office Furniture & Equipment	29,602	15	6.67%	1,973	0	1,973
34	340.51 Computer Equipment	45,734	6	16.67%	7,622	0	7,622
35	341.5 Transportation Equipment	39,314	6	16.67%	6,552	0	6,552
36	342.5 Stores Equipment	321	18	5.56%	18	0	18
37	343.5 Tools, Shop & Garage	14,897	16	6.25%	931	0	931
38	344.5 Laboratory Equipment	3,299	15	6.67%	220	0	220
39	345.5 Power Operated Equipment	19,421	12	8.33%	1,618	0	1,618
40	346.5 Communication Equipment	6,128	10	10.00%	613	0	613
41	347.5 Miscellaneous Equipment	2,077	15	6.67%	138	0	138
42	348.5 Other Tangible Plant	1,623	10	10.00%	162	0	162
43							
44	**INTANGIBLE PLANT**	4,657		2.50%	116	0	116
45	**SUPPLY & PUMPING**	476,080		3.48%	16,554	0	16,554
46	**WATER TREATMENT PLANT**	109,477		1.24%	1,353	0	1,353
47	**TRANSM. & DISTRIBUTION**	5,539,574		2.43%	134,727	0	134,727
48	**GENERAL PLANT**	231,731		9.19%	21,291	0	21,291
49							
51	**TOTAL DEPRECIATION EXPENSE**	6,361,517		2.74%	174,042	0	174,042
52	**AMORTIZATION OF CIAC**				(23,367)	0	(23,367)
53	**NON-USED AND USEFUL**				(67,581)	0	(67,581)
54	**NET DEPRECIATION EXPENSE - WATER**				83,095	0	83,095

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
		1991 CIAC AMORTIZATION EXPENSE			
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	220,216	3.59%	7,896	0	7,896
2 Line/Main Extension Fees	280,240	2.32%	6,501	0	6,501
3 Meter Installation Fees	74,175	5.00%	3,709	0	3,709
4 Contributed Lines	26,172	2.32%	607	0	607
5 Cont. Prty. Other Than Lines	667	2.56%	17	0	17
6 Service Installation Fees	185,460	2.50%	4,637	0	4,637
7 TOTAL WATER CIAC AMORT. EXPENSE	786,930		23,367	0	23,367

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Marion / Marion Oaks Utilities

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

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

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	48,088	1,457	3.03%
3	305.2 Collect. & Impound.	0	0	N.A.
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	30,484	1,016	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	89,238	2,550	2.86%
8	310.2 Power Generation Eq.	40,168	2,008	5.00%
9	311.2 Pumping Equipment	190,446	9,522	5.00%
10	339.2 Other Plant & Misc.	0	0	N.A.
11	304.3 Structures & Improvements	0	0	N.A.
12	320.3 Water Treatment Eq.	29,777	1,353	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	289,188	7,816	2.70%
15	**COMPOSITE RATE**	717,388	25,723	3.59%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	3,087	94	3.03%
18	331.4 Transm. & Distribution	4,495,247	104,541	2.33%
19	335.4 Hydrants	288,296	6,407	2.22%
20	339.4 Other Plant & Misc.	0	0	N.A.
21	**COMPOSITE RATE**	4,786,629	111,041	2.32%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Installation	173,177	8,659	5.00%
24	**COMPOSITE RATE**	173,177	8,659	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	288,467	7,212	2.50%
27	**COMPOSITE RATE**	288,467	7,212	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	717,388	25,723	3.59%
30	Line / Main Extension Fees & Contri. lines (Line 21)	4,786,629	111,041	2.32%
31	Meter Installation Fees (Line 24)	173,177	8,659	5.00%
32	Service Installation Fees (Line 27)	288,467	7,212	2.50%
33	**COMPOSITE RATE**	5,965,661	152,634	2.56%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

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

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0.00%	0
3 302.1 Franchises	116	0	116	0.00%	0
4 339.1 Other Plant & Misc.	0	0	0	0.00%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0.00%	0
7 304.2 Structures & Improvements	1,457	0	1,457	0.00%	0
8 305.2 Collect. & Impound.	0	0	0	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	1,016	0	1,016	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	2,550	0	2,550	0.00%	0
13 310.2 Power Generation Eq.	2,008	0	2,008	0.00%	0
14 311.2 Pumping Equipment	9,522	0	9,522	0.00%	0
15 339.2 Other Plant & Misc.	0	0	0	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	0	0	0	0.00%	0
19 320.3 Water Treatment Eq.	1,353	0	1,353	0.00%	0
20 339.3 Other Plant & Misc.	0	0	0	0.00%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0.00%	0
23 304.4 Structures & Improvements	94	0	93	0.00%	0
24 330.4 Distr. Reservlors	7,816	0	7,816	0.00%	0
25 331.4 Transm. & Distribution	104,541	570	103,970	65.00%	67,581
26 333.4 Services	7,212	0	7,212	0.00%	0
27 334.4 Meters & Meter Insallation	8,659	0	8,659	0.00%	0
28 335.4 Hydrants	6,407	37	6,370	0.00%	0
29 339.4 Other Plant & Misc.	0	0	0	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	1,442	0	1,442	0.00%	0
33 340.5 Office Furniture & Equipment	1,973	0	1,973	0.00%	0
34 340.51 Computer Equipment	7,622	0	7,622	0.00%	0
35 341.5 Transportation Equipment	6,552	0	6,552	0.00%	0
36 342.5 Stores Equipment	18	0	18	0.00%	0
37 343.5 Tools, Shop & Garage	931	0	931	0.00%	0
38 344.5 Laboratory Equipment	220	0	220	0.00%	0
39 345.5 Power Operated Equipment	1,618	0	1,618	0.00%	0
40 346.5 Communication Equipment	613	0	613	0.00%	0
41 347.5 Miscellaneous Equipment	138	0	138	0.00%	0
42 348.5 Other Tangible Plant	162	0	162	0.00%	0
43					
44 **INTANGIBLE PLANT**	116	0	116		0
45 **SUPPLY & PUMPING**	16,554	0	16,554		0
46 **WATER TREATMENT PLANT**	1,353	0	1,353		0
47 **TRANSM. & DISTRIBUTION**	134,727	607	134,120		67,581
48 **GENERAL PLANT**	21,291	0	21,291		0
49					
51 **TOTAL**	174,042	607	173,435		67,581
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				38.97%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	15,937	8,539	24,477	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	15,937	8,539	24,476		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	10,024	10,024		
6		0	0	0		
7	**TOTAL**	0	10,024	10,024		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		63,555	0	63,555		
11		0	0	0		
12	**TOTAL**	63,555	0	63,555		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	79,492	18,564	98,056		B-1 (W)
19	***TOTAL TAXES OTHER (PRESENT INCOME) FINAL***	79,492	18,563	98,056		B-1 (W)

Notes:

1) *1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).*

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	354,161	189,764	543,925	354,161	189,759	543,920	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	222,394	(8,761)	213,633	222,394	35,443	257,837	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	83,095	0	83,095	83,095	0	83,095	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	79,492	18,563	98,056	79,492	18,563	98,056	B-15 (W)	-
8 Pre Tax Operating Expenses	384,981	9,802	394,783	384,981	54,006	438,988	-	-
9 **TOTAL PRE-TAX INCOME**	(30,820)	179,962	149,142	(30,820)	135,753	104,932	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(30,820)	179,962	149,142	(30,820)	135,753	104,932	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	2,908,570	(482,774)	2,425,797	2,908,570	(477,248)	2,431,322	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	168,697	(28,001)	140,696	168,697	(27,680)	141,017	-	-
17 Total Taxable Income	(199,518)	207,963	8,446	(199,518)	163,433	(36,085)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(75,078)	78,256	3,178	(75,078)	61,500	(13,579)	-	-
20 Less:								
21 Parent Debt Adjustment	6,109	0	6,109	6,109	0	6,109	C-9 (W)	-
22 Investment Tax Credit	1,214	0	1,214	1,214	0	1,214	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(82,402)	78,256	(4,145)	(82,402)	61,500	(20,903)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Marion / Marion Oaks Utilities

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
			1991 Aquisition Adjustment Amort. Exp.				
Line No. **WATER** Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3 **NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)
	1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No. Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	0	0	0	Above	
2 Composite Non-Used & Useful Net Dep. (%)	38.97%	0.00%	38.97%	B-13 (W)	
3 ***NON-USED & USEFUL AMORT. EXP.***	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Meredith Manor - 330

Seminole County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

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

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	577,735	(686)	577,049	A-5 (W)
2	Utility Land & Land Rights	7,417	0	7,417	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(209,087)	(591)	(209,678)	A-9 (W)
6	CIAC	(78,251)	0	(78,251)	A-12 (W)
7	Accumulated Amortization of CIAC	16,956	0	16,956	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(1,579)	0	(1,579)	C-7 (W)
12	Working Capital Allowance	8,298	1,328	9,626	A-17 (W)
13	**TOTAL WATER RATE BASE**	**321,490**	**50**	**321,540**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

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

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	577,735	(686)	577,049	A-5 (W)
2 Utility Land & Land Rights	7,417	0	7,417	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(209,087)	(591)	(209,678)	A-9 (W)
6 CIAC	(78,251)	0	(78,251)	A-12 (W)
7 Accumulated Amortization of CIAC	16,956	0	16,956	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	(1,579)	0	(1,579)	C-7 (W)
12 Working Capital Allowance	8,298	(328)	7,970	A-17 (W)
13 TOTAL WATER RATE BASE	321,490	(1,605)	319,885	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(1,861)	489	(686)	A-5 (W)
3					
4	2.				
5					
6					
7		(1,861)	489	(686)	
8	***B. UTILITY LAND & LAND RIGHTS (Interim / Final):***				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		*0*	*0*	*0*	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	265	265	265	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(1,713)	(856)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		265	(1,448)	(591)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(328)	(328)	(328)	A-17 (W)
38					
39	2.				
40					
41					
42		(328)	(328)	(328)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	1,328	1,328	1,328	A-17 (W)
45					
46	2.				
47					
48					
49		1,328	1,328	1,328	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(1,924)	(1,286)	(1,605)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(268)	369	50	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	576,876
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	576,676
17	1989 Additions	13,028
18	1989 Retirements	0
19	1989 Adjustments	39
20	1989 Net Additions	13,067
21	**12/31/89 BALANCE**	589,943
22	1990 Additions (A/C 101)	25,941
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	25,941
27	**12/31/90 BALANCE**	615,884
28	1990 General Plant Reallocation Adjustments *	(40,078)
29	**12/31/90 ADJUSTED BALANCE**	575,806
30	1991 Additions (A/C 101)	18,692
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	489
34	1991 Net Additions	19,181
35	**12/31/91 BALANCE**	594,987

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Meredith Manor

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No.	Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1	**INTANGIBLE PLANT**										
2	301.1 Organization	1,861	(2,350)	0	(489)	(1,861)	489	0	686	(686)	(0)
3	302.1 Franchises	3,947	0	0	3,947	0	0	3,947	3,947	0	3,947
4	339.1 Other Plant & Misc.	3,932	0	0	3,932	0	0	3,932	3,932	0	3,932
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	3,833	0	0	3,833	0	0	3,833	3,833	0	3,833
7	304.2 Structures & Improvements	48,982	0	0	48,982	0	0	48,982	48,982	0	48,982
8	305.2 Collect. & Impound.	8,599	114	0	8,713	0	0	8,713	8,656	0	8,656
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	16,655	0	0	16,655	0	0	16,655	16,655	0	16,655
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,215	0	0	1,215	0	0	1,215	1,215	0	1,215
13	310.2 Power Generation Eq.	23,959	3,234	0	27,192	0	0	27,192	25,575	0	25,575
14	311.2 Pumping Equipment	40,626	1,284	0	41,910	0	0	41,910	41,268	0	41,268
15	339.2 Other Plant & Misc.	2,183	0	0	2,183	0	0	2,183	2,183	0	2,183
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	8	0	0	8	0	0	8	8	0	8
18	304.3 Structures & Improvements	7,163	1,187	0	8,351	0	0	8,351	7,757	0	7,757
19	320.3 Water Treatment Eq.	17,249	2,785	0	20,034	0	0	20,034	18,642	0	18,642
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**										
22	303.4 Land & Land Rights	10	0	0	10	0	0	10	10	0	10
23	304.4 Structures & Improvements	3	0	0	3	0	0	3	3	0	3
24	330.4 Distr. Reservoirs	1,069	0	0	1,069	0	0	1,069	1,069	0	1,069
25	331.4 Transm. & Distribution	201,227	3,464	0	204,691	0	0	204,691	202,959	0	202,959
26	333.4 Services	34,235	427	0	34,662	0	0	34,662	34,448	0	34,448
27	334.4 Meters & Meter Insallation	74,273	3,099	0	77,372	0	0	77,372	75,822	0	75,822
28	335.4 Hydrants	15,200	0	0	15,200	0	0	15,200	15,200	0	15,200
29	339.4 Other Plant & Misc.	1,169	0	0	1,169	0	0	1,169	1,169	0	1,169
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	3,627	(121)	0	3,506	0	0	3,506	3,566	0	3,566
32	304.5 Structures & Improvements	17,494	432	0	17,926	0	0	17,926	17,710	0	17,710
33	340.5 Office Furniture & Equipme	9,014	146	0	9,160	0	0	9,160	9,087	0	9,087
34	340.51 Computer Equipment	11,882	4,312	0	16,195	0	0	16,195	14,039	0	14,039
35	341.5 Transportation Equipment	11,620	896	0	12,516	0	0	12,516	12,068	0	12,068
36	342.5 Stores Equipment	88	22	0	110	0	0	110	99	0	99
37	343.5 Tools, Shop & Garage	4,616	(86)	0	4,530	0	0	4,530	4,573	0	4,573
38	344.5 Laboratory Equipment	978	69	0	1,047	0	0	1,047	1,013	0	1,013
39	345.5 Power Operated Equipment	6,230	(536)	0	5,693	0	0	5,693	5,962	0	5,962
40	346.5 Communication Equipment	1,810	143	0	1,952	0	0	1,952	1,881	0	1,881
41	347.5 Miscellaneous Equipment	565	145	0	710	0	0	710	638	0	638
42	348.5 Other Tangible Plant	486	25	0	511	0	0	511	498	0	498
43											
44	**INTANGIBLE PLANT**	9,740	(2,350)	0	7,390	(1,861)	489	7,879	8,565	(686)	7,879
45	**SUPPLY & PUMPING**	146,052	4,632	0	150,684	0	0	150,684	148,368	0	148,368
46	**WATER TREATMENT PLANT**	24,420	3,972	0	28,393	0	0	28,393	26,406	0	26,406
47	**TRANSM. & DISTRIBUTION**	327,185	6,990	0	334,176	0	0	334,176	330,680	0	330,680
48	**GENERAL PLANT**	68,409	5,447	0	73,856	0	0	73,856	71,133	0	71,133
49											
50	**TOTAL PLANT IN SERVICE**	575,906	18,692	0	594,498	(1,861)	489	594,987	585,152	(686)	584,466
51	**LAND & LAND RIGHTS**	7,479	(121)	0	7,357	0	0	7,357	7,417	0	7,417
52	**TOTAL PIS LESS LAND**	568,328	18,813	0	587,141	(1,861)	489	587,630	577,735	(686)	577,049

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 108 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Meredith Manor

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	0	0	(0)	0%	0
3	302.1 Franchises	3,947	0	0	3,947	0%	0
4	339.1 Other Plant & Misc.	3,932	0	0	3,932	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	3,833	0	0	3,833	0%	0
7	304.2 Structures & Improvements	48,982	0	0	48,982	0%	0
8	305.2 Collect. & Impound.	8,656	0	0	8,656	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	16,655	0	0	16,655	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	1,215	0	0	1,215	0%	0
13	310.2 Power Generation Eq.	25,575	0	0	25,575	0%	0
14	311.2 Pumping Equipment	41,268	0	0	41,268	0%	0
15	339.2 Other Plant & Misc.	2,183	0	0	2,183	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	8	0	0	8	0%	0
18	304.3 Structures & Improvements	7,757	0	0	7,757	0%	0
19	320.3 Water Treatment Eq.	18,642	0	0	18,642	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	10	0	0	10	0%	0
23	304.4 Structures & Improvements	3	0	0	3	0%	0
24	330.4 Distr. Reservoirs	1,069	0	0	1,069	0%	0
25	331.4 Transm. & Distribution	202,959	0	0	202,959	0%	0
26	333.4 Services	34,448	0	0	34,448	0%	0
27	334.4 Meters & Meter Insallation	75,822	0	0	75,822	0%	0
28	335.4 Hydrants	15,200	0	0	15,200	0%	0
29	339.4 Other Plant & Misc.	1,169	0	0	1,169	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	3,566	0	0	3,566	0%	0
32	304.5 Structures & Improvements	17,710	0	0	17,710	0%	0
33	340.5 Office Furniture & Equipment	9,087	0	0	9,087	0%	0
34	340.51 Computer Equipment	14,039	0	0	14,039	0%	0
35	341.5 Transportation Equipment	12,068	0	0	12,068	0%	0
36	342.5 Stores Equipment	99	0	0	99	0%	0
37	343.5 Tools, Shop & Garage	4,573	0	0	4,573	0%	0
38	344.5 Laboratory Equipment	1,013	0	0	1,013	0%	0
39	345.5 Power Operated Equipment	5,962	0	0	5,962	0%	0
40	346.5 Communication Equipment	1,881	0	0	1,881	0%	0
41	347.5 Miscellaneous Equipment	638	0	0	638	0%	0
42	348.5 Other Tangible Plant	498	0	0	498	0%	0
43							
44	**INTANGIBLE PLANT**	7,879	0	0	7,879		0
45	**SUPPLY & PUMPING**	148,368	0	0	148,368		0
46	**WATER TREATMENT PLANT**	26,406	0	0	26,406		0
47	**TRANSM. & DISTRIBUTION**	330,680	0	0	330,680		0
48	**GENERAL PLANT**	71,133	0	0	71,133		0
49							
50	**TOTAL PLANT IN SERVICE**	**584,466**	**0**	**0**	**584,466**		**0**
51	**LAND & LAND RIGHTS**	**7,417**	**0**	**0**	**7,417**		**0**
52	**TOTAL PIS LESS LAND**	**577,049**	**0**	**0**	**577,049**		**0**
53				**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**		**0.00%**	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	0	0	0	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	0	0	0	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	0	0	0	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

Schedule: A-6 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	176,073
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	178,073
17	1989 Additions	15,511
18	1989 Retirements	0
19	1989 Adjustments	3
20	1989 Net Additions	15,514
21	**12/31/89 BALANCE**	193,587
22	1990 Additions	23,249
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	23,249
26	**12/31/90 BALANCE**	216,836
27	1990 General Plant Reallocation Adjustments *	(19,417)
28	**12/31/90 ADJUSTED BALANCE**	197,419
29	1991 Additions	23,337
30	1991 Retirements	0
31	1991 Adjustments	1,448
32	1991 Net Additions	24,784
33	**12/31/91 BALANCE**	222,203

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1	**INTANGIBLE PLANT**									
2	301.1 Organization	265	(0)	265	(265)	(265)	0	265	(265)	0
3	302.1 Franchises	1,339	99	1,438	0	0	1,438	1,388	0	1,388
4	339.1 Other Plant & Misc.	1,591	157	1,749	0	0	1,749	1,670	0	1,670
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	16,570	1,484	18,054	0	0	18,054	17,312	0	17,312
8	305.2 Collect. & Impound.	2,393	173	2,566	0	0	2,566	2,480	0	2,480
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	6,745	555	7,300	0	0	7,300	7,022	0	7,022
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	436	35	470	0	0	470	453	0	453
13	310.2 Power Generation Eq.	605	1,279	1,883	0	0	1,883	1,244	0	1,244
14	311.2 Pumping Equipment	16,539	2,063	18,602	0	0	18,602	17,571	0	17,571
15	339.2 Other Plant & Misc.	1,011	87	1,099	0	0	1,099	1,055	0	1,055
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,863	235	2,098	0	0	2,098	1,980	0	1,980
19	320.3 Water Treatment Eq.	6,274	847	7,121	0	0	7,121	6,698	0	6,698
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**									
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs	96	29	125	0	0	125	110	0	110
25	331.4 Transm. & Distribution	68,697	4,720	73,416	0	0	73,416	71,057	0	71,057
26	333.4 Services	11,648	861	12,509	0	0	12,509	12,079	0	12,079
27	334.4 Meters & Meter Installation	34,797	3,791	38,588	0	0	38,588	36,692	0	36,692
28	335.4 Hydrants	3,941	338	4,279	0	0	4,279	4,110	0	4,110
29	339.4 Other Plant & Misc.	239	47	286	0	0	286	262	0	262
30	**GENERAL PLANT**									
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	2,313	443	2,755	0	0	2,755	2,534	0	2,534
33	340.5 Office Furniture & Equipment	2,908	606	3,514	0	0	3,514	3,211	0	3,211
34	340.51 Computer Equipment	1,492	2,340	3,832	0	1,713	5,544	2,662	856	3,518
35	341.5 Transportation Equipment	7,351	2,011	9,362	0	0	9,362	8,356	0	8,356
36	342.5 Stores Equipment	27	5	33	0	0	33	30	0	30
37	343.5 Tools, Shop & Garage	2,087	286	2,372	0	0	2,372	2,229	0	2,229
38	344.5 Laboratory Equipment	437	68	505	0	0	505	471	0	471
39	345.5 Power Operated Equipment	4,763	497	5,260	0	0	5,260	5,011	0	5,011
40	346.5 Communication Equipment	696	188	885	0	0	885	790	0	790
41	347.5 Miscellaneous Equipment	100	43	142	0	0	142	121	0	121
42	348.5 Other Tangible Plant	198	50	248	0	0	248	223	0	223
43										
44	**INTANGIBLE PLANT**	3,195	256	3,451	(265)	(265)	3,186	3,323	(265)	3,058
45	**SUPPLY & PUMPING**	44,298	5,677	49,975	0	0	49,975	47,137	0	47,137
46	**WATER TREATMENT PLANT**	8,137	1,082	9,219	0	0	9,219	8,678	0	8,678
47	**TRANSM. & DISTRIBUTION**	119,417	9,786	129,203	0	0	129,203	124,310	0	124,310
48	**GENERAL PLANT**	22,371	6,536	28,907	0	1,713	30,619	25,639	856	26,495
49										
50	**TOTAL WATER ACCUM. DEP.**	**197,419**	**23,337**	**220,755**	**(265)**	**1,448**	**222,203**	**209,087**	**591**	**209,678**

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Meredith Manor

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

Line No.	(1) Account No. and Name	(2) AVERAGE 1991 INVESTED ACCUM. DEPRE. Adjusted Utility Balance	(3) Remove CIAC Accum. Amort. Cont. Prop.	(4) Adjusted Accum. Depr.	(5) 1991 NON-USED & USEFUL Percentage	(6) Average Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	0	0	0	0%	0
3	302.1 Franchises	1,388	0	1,388	0%	0
4	339.1 Other Plant & Misc.	1,670	0	1,670	0%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0%	0
7	304.2 Structures & Improvements	17,312	0	17,312	0%	0
8	305.2 Collect. & Impound.	2,480	0	2,480	0%	0
9	306.2 Lake, River & Other	0	0	0	0%	0
10	307.2 Wells & Springs	7,022	0	7,022	0%	0
11	308.2 Infiltration Galleries	0	0	0	0%	0
12	309.2 Supply Mains	453	0	453	0%	0
13	310.2 Power Generation Eq.	1,244	0	1,244	0%	0
14	311.2 Pumping Equipment	17,571	0	17,571	0%	0
15	339.2 Other Plant & Misc.	1,055	0	1,055	0%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0%	0
18	304.3 Structures & Improvements	1,980	0	1,980	0%	0
19	320.3 Water Treatment Eq.	6,698	0	6,698	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0%	0
23	304.4 Structures & Improvements	0	0	0	0%	0
24	330.4 Distr. Reservoirs	110	0	110	0%	0
25	331.4 Transm. & Distribution	71,057	0	71,057	0%	0
26	333.4 Services	12,079	0	12,079	0%	0
27	334.4 Meters & Meter Insallation	36,692	0	36,692	0%	0
28	335.4 Hydrants	4,110	0	4,110	0%	0
29	339.4 Other Plant & Misc.	262	0	262	0%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0%	0
32	304.5 Structures & Improvements	2,534	0	2,534	0%	0
33	340.5 Office Furniture & Equipment	3,211	0	3,211	0%	0
34	340.51 Computer Equipment	3,518	0	3,518	0%	0
35	341.5 Transportation Equipment	8,356	0	8,356	0%	0
36	342.5 Stores Equipment	30	0	30	0%	0
37	343.5 Tools, Shop & Garage	2,229	0	2,229	0%	0
38	344.5 Laboratory Equipment	471	0	471	0%	0
39	345.5 Power Operated Equipment	5,011	0	5,011	0%	0
40	346.5 Communication Equipment	790	0	790	0%	0
41	347.5 Miscellaneous Equipment	121	0	121	0%	0
42	348.5 Other Tangible Plant	223	0	223	0%	0
43						
44	**INTANGIBLE PLANT**	3,058	0	3,058		0
45	**SUPPLY & PUMPING**	47,137	0	47,137		0
46	**WATER TREATMENT PLANT**	8,678	0	8,678		0
47	**TRANSM. & DISTRIBUTION**	124,310	0	124,310		0
48	**GENERAL PLANT**	26,495	0	26,495		0
49						
50	**TOTAL**	209,678	0	209,678		0
51	**Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.00%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	73,876
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	73,876
17	1989 Additions	300
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	300
21	**12/31/89 BALANCE**	74,176
22	1990 Additions	3,512
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,512
26	**12/31/90 BALANCE**	77,688
27	1991 Additions	1,125
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,125
31	**12/31/91 BALANCE**	78,813

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 CIAC						AVERAGE 1991 CIAC		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
	WATER									
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	567	0	567	0	0	567	567	0	567
3	Meter Installation Fees	2,945	1,125	4,070	0	0	4,070	3,508	0	3,508
4	Contributed Lines	0	0	0	0	0	0	0	0	0
5	Cont. Prty. Other than Lines	73,876	0	73,876	0	0	73,876	73,876	0	73,876
6	Service Installation Fees	300	0	300	0	0	300	300	0	300
7	**TOTAL WATER CIAC**	**77,688**	**1,125**	**78,813**	**0**	**0**	**78,813**	**78,251**	**0**	**78,251**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	11,503
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	11,503
17	1989 Additions	1,666
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,666
21	**12/31/89 BALANCE**	13,169
22	1990 Additions	2,471
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,471
26	**12/31/90 BALANCE**	15,640
27	1991 Additions	2,633
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	2,633
31	**12/31/91 BALANCE**	18,272

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Seminole / Meredith Manor

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the *prior* year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	*Adjusted* Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 *Plant Capacity Fees*	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	15	13	28	0	0	28	21	0	21
3 *Meter Installation Fees*	74	175	249	0	0	249	161	0	161
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 *Cont. Prty. Other than Lines*	15,496	2,437	17,933	0	0	17,933	16,714	0	16,714
6 Service Installation Fees	56	8	63	0	0	63	59	0	59
7 **TOTAL WATER ACCUM. AMORT. CIAC**	15,640	2,633	18,272	0	0	18,272	16,956	0	16,956

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	
16		0
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

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

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	66,383	(2,622)	63,761	66,383	10,622	77,004	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	8,298	(328)	7,970	8,299	1,328	9,626	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	**265,328,253**	**247,523,061**
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	**215,907,202**	**201,769,464**
11			
12	Cash	2,682,417	2,663,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	**11,256,194**	**19,363,031**
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	**18,353,872**	**14,722,458**
32			
33	**TOTAL ASSETS**	**245,517,268**	**235,854,953**

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	*Deferred Income Taxes*	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Seminole / Meredith Manor

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

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

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Meredith Manor - 330

Seminole County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

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

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	119,131	2,527	121,658	28,463	150,121	23.40%	B-4, B-3 (W)
3 Other Revenues	3,470	130	3,600	0	3,600		B-4 (W)
4 **TOTAL OPERATING REVENUES**	122,601	2,657	125,258	28,463	153,721		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	66,383	10,622	77,004	0	77,004		B-5 (W)
6 Depreciation, net of CIAC Amort.	20,704	0	20,704	0	20,704		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	5,698	2,555	8,253	1,281	9,534		B-15, B-3 (W)
9 Provision For Income Taxes	3,008	(3,960)	(952)	10,229	9,277		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	95,792	9,217	105,009	11,510	116,519		
11 **NET OPERATING INCOME:**	26,809	(6,560)	20,249	16,954	37,202		
12 **RATE BASE**	321,490		321,540		321,540		A-1 (W)
13 **RATE OF RETURN**	8.34%		6.30%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

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

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	119,131	2,527	121,658	14,729	136,387	12.11%	B-4, B-3 (W)
3 Other Revenues	3,470	0	3,470	0	3,470		B-4 (W)
4 **TOTAL OPERATING REVENUES**	122,601	2,527	125,128	14,729	139,857		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	66,383	(2,622)	63,761	0	63,761		B-5 (W)
6 Depreciation, net of CIAC Amort.	20,704	0	20,704	0	20,704		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	5,698	2,549	8,247	663	8,910		B-15, B-3 (W)
9 Provision For Income Taxes	3,008	1,011	4,019	5,293	9,312		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	95,792	938	96,731	5,956	102,687		
11 **NET OPERATING INCOME:**	26,809	1,589	28,397	8,773	37,171		
12 **RATE BASE**	321,490		319,885		319,885		A-1 (W)
13 **RATE OF RETURN**	8.34%		8.88%		11.62%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

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

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

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.95%	(A)	12.63%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.62%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	319,885		321,540		A-1 (W)	-
5	Required Income (L3 x L4)	37,171		37,202		-	-
6	Adjusted Income under Present Rates	28,397		20,249		B-1 (W)	-
7	Income Deficiency (L5 - L6)	8,773		16,954		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	14,066		27,182		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	14,729		28,463		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	14,066		27,182		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	5,293		10,229		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	663		1,281		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	8,773		16,954			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	*Deferred ITC*	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.95%	5.84%
25	Adjustment for Gas	-2.41%	12.95%	-0.31%
26	**TOTAL**	100.00%		11.62%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) PRESENT INCOME ADJUSTMENTS Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	2,527	2,657	B-4 (W)
3				
4	2.			
5				
6				
7		**2,527**	**2,657**	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(2,622)	(2,622)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		2,977	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		634	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		1,133	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(89)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		2,443	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		6,146	B-5 (W)
22				
23				
24		**(2,622)**	**10,522**	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		**0**	**0**	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		**0**	**0**	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	114	120	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	2,435	2,435	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		**2,549**	**2,555**	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	1,011	(3,960)	B-16 (W)
48				
49	2.			
50				
51				
52		**1,011**	**(3,960)**	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	**1,589**	**(6,560)**	

PRESENT WATER OPERATING REVENUES - 1991

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

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

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	113,580	0	
4	461.2 Metered - Commercial	5,383	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	118,963	2,156	121,119
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	539	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	(371)	0	
16	**SUBTOTAL OTHER WATER SALES**	168	371	539
17	**TOTAL WATER SALES**	119,131	2,527	121,658
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	3,470	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	*3,470*	*130*	*3,600*
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	122,601	2,527	125,128
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	122,601	2,657	125,258

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Seminole / Meredith Manor

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

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

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .5)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	28,218	2,264	30,482	9,160	458	9,618	4,777	744	5,521	14,281	1,061	15,342
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	8,928	2,956	11,883	2,387	(580)	1,807	1,369	(384)	985	5,172	3,919	9,091
4	610 Purchased Water	220	0	220	220	0	220	0	0	0	0	0	0
5	615 Purchased Power	7,537	24	7,561	7,291	0	7,291	0	21	21	246	3	249
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	1,765	64	1,830	1,765	64	1,830	0	0	0	0	0	0
8	620 Materials and Supplies	4,483	265	4,748	3,255	118	3,374	46	79	125	1,182	68	1,249
9	631 Contractual Services - Engr.	2	0	2	0	0	0	0	0	0	2	0	2
10	632 Contractual Services - Acct.	1,148	48	1,197	0	0	0	0	0	0	1,148	48	1,197
11	633 Contractual Services - Legal	467	28	495	0	0	0	0	0	0	467	28	495
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	2,109	94	2,204	1,552	56	1,608	0	0	0	557	38	596
14	641 Rental of Building/Real Prop.	223	110	333	0	0	0	0	0	0	223	110	333
15	642 Rental of Equipment	8	1	9	0	0	0	0	0	0	8	1	9
16	650 Transportation Expense	1,461	87	1,548	1,448	53	1,501	7	31	38	6	4	10
17	656 Insurance - Vehicle	677	115	792	0	0	0	0	0	0	677	115	792
18	657 Insurance - General Liability	788	87	875	0	0	0	0	0	0	788	87	875
19	658 Insurance - Workman's Comp.	15	973	988	0	319	319	0	171	171	15	483	498
20	659 Insurance - Other	462	19	481	0	0	0	0	0	0	462	19	481
21	660 Advertising Expense	49	4	52	0	0	0	0	0	0	49	4	52
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	2,977	2,977	0	0	0	0	0	0	0	2,977	2,977
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	1,237	80	1,318	0	0	0	1,237	80	1,318	0	0	0
25	675 Miscellaneous Expenses	6,584	425	7,009	510	19	529	9	29	38	6,065	378	6,443
26	TOTAL WATER O&M EXPENSES	66,393	10,622	77,004	27,590	507	28,097	7,446	770	8,216	31,347	9,344	40,691
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	28,218	2,264	30,482	9,160	458	9,618	4,777	744	5,521	14,281	1,061	15,342
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	8,928	2,956	11,883	2,387	(580)	1,807	1,369	(384)	985	5,172	3,919	9,091
31	TOTAL WATER LABOR COSTS	37,146	5,219	42,365	11,548	(122)	11,426	6,146	360	6,507	19,452	4,980	24,433

0093

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Seminole / Meredith Manor

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

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

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	28,218	0	28,218	9,160	0	9,160	4,777	0	4,777	14,281	0	14,281
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	8,928	(3,555)	5,373	2,387	(643)	1,744	1,369	(459)	910	5,172	(2,453)	2,719
4	610 Purchased Water	220	0	220	220	0	220	0	0	0	0	0	0
5	615 Purchased Power	7,537	0	7,537	7,291	0	7,291	0	0	0	246	0	246
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	1,765	0	1,765	1,765	0	1,765	0	0	0	0	0	0
8	620 Materials and Supplies	4,483	0	4,483	3,255	0	3,255	46	0	46	1,182	0	1,182
9	631 Contractual Services - Engr.	2	0	2	0	0	0	0	0	0	2	0	2
10	632 Contractual Services - Acct.	1,148	0	1,148	0	0	0	0	0	0	1,148	0	1,148
11	633 Contractual Services - Legal	467	0	467	0	0	0	0	0	0	467	0	467
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	2,109	0	2,109	1,552	0	1,552	0	0	0	557	0	557
14	641 Rental of Building/Real Prop.	223	0	223	0	0	0	0	0	0	223	0	223
15	642 Rental of Equipment	8	0	8	0	0	0	0	0	0	8	0	8
16	650 Transportation Expense	1,461	0	1,461	1,448	0	1,448	7	0	7	6	0	6
17	656 Insurance - Vehicle	677	0	677	0	0	0	0	0	0	677	0	677
18	657 Insurance - General Liability	788	0	788	0	0	0	0	0	0	788	0	788
19	658 Insurance - Workman's Comp.	15	933	948	0	308	308	0	161	161	15	465	480
20	659 Insurance - Other	462	0	462	0	0	0	0	0	0	462	0	462
21	660 Advertising Expense	49	0	49	0	0	0	0	0	0	49	0	49
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	1,237	0	1,237	0	0	0	1,237	0	1,237	0	0	0
25	675 Miscellaneous Expenses	6,584	0	6,584	510	0	510	9	0	9	6,065	0	6,065
26	TOTAL WATER O&M EXPENSES	66,383	(2,622)	63,761	27,590	(335)	27,255	7,446	(299)	7,147	31,347	(1,988)	29,359
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	28,218	0	28,218	9,160	0	9,160	4,777	0	4,777	14,281	0	14,281
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	8,928	(3,555)	5,373	2,387	(643)	1,744	1,369	(459)	910	5,172	(2,453)	2,719
31	TOTAL WATER LABOR COSTS	37,146	(3,555)	33,591	11,548	(643)	10,905	6,146	(459)	5,687	19,452	(2,453)	17,000

0094

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

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

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

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	1,583	2,095	2,036	2,118	2,214	2,258	2,560	2,735	2,250	2,526	2,388	3,455	28,218	0	28,218	2,264	30,482
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	582	697	697	669	704	721	799	897	720	789	751	902	8,928	(3,555)	5,373	2,956	11,883
4	610.1-8 Purchased Water	37	17	0	33	0	17	18	18	16	15	16	33	220	0	220	0	220
5	615.1-8 Purchased Power	645	569	580	644	607	663	643	613	671	713	612	577	7,537	0	7,537	24	7,561
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	80	0	0	42	53	32	32	64	296	1,167	1,765	0	1,765	64	1,830
8	620.1-8 Materials and Supplies	208	395	492	1,165	512	150	206	190	130	214	316	506	4,483	0	4,483	265	4,748
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
10	632.1-8 Contractual Services - Acct.	83	98	92	94	97	95	100	90	97	100	87	116	1,148	0	1,148	48	1,197
11	633.1-8 Contractual Services - Legal	34	40	38	38	39	39	41	37	39	41	35	47	467	0	467	28	495
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	145	152	691	137	111	110	149	108	111	113	106	175	2,109	0	2,109	94	2,204
14	641.1-8 Rental of Building/Real Prop.	16	19	18	18	19	18	19	17	19	19	17	22	223	0	223	110	333
15	642.1-8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	1	9
16	650.1-8 Transportation Expense	70	190	76	169	97	96	115	111	105	193	112	127	1,461	0	1,461	87	1,548
17	656.1-8 Insurance - Vehicle	49	58	55	55	57	56	59	53	57	59	51	68	677	0	677	115	792
18	657.1-8 Insurance - General Liability	57	67	63	64	67	65	69	62	67	69	59	80	788	0	788	87	875
19	658.1-8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	2	15	933	948	973	988
20	659.1-8 Insurance - Other	33	39	37	38	39	38	40	36	39	40	35	47	462	0	462	19	481
21	660.1-8 Advertising Expense	3	4	4	4	4	4	4	4	4	4	4	5	49	0	49	4	52
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,977	2,977
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	68	101	124	100	107	85	97	106	86	103	117	145	1,237	0	1,237	80	1,316
25	675.1-8 Miscellaneous Expenses	436	518	489	495	513	502	528	477	512	531	459	1,124	6,584	0	6,584	425	7,009
26	TOTAL WATER O&M EXPENSES	4,049	5,060	5,572	5,844	5,189	4,962	5,502	5,587	4,959	5,596	5,463	8,600	66,383	(2,622)	63,761	10,622	77,004

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	28,218	2,264	30,482
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	8,928	2,956	11,883
31	TOTAL WATER LABOR COSTS	37,146	5,219	42,365

0095

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

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

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

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 DIRECT O & M				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.1-6 Salaries & Wages - Employees	295	489	409	568	596	749	944	1,206	712	880	859	1,454	9,160	0	9,160	458	9,618
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	135	145	144	137	149	199	242	374	188	223	232	220	2,387	(643)	1,744	(580)	1,807
4	610.1-6 Purchased Water	37	17	0	33	0	17	18	18	16	15	16	33	220	0	220	0	220
5	615.1-6 Purchased Power	628	548	560	624	586	642	622	593	650	691	594	553	7,291	0	7,291	0	7,291
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	80	0	0	42	53	32	32	64	296	1,167	1,765	0	1,765	64	1,830
8	620.1-6 Materials and Supplies	120	290	392	1,065	408	49	99	93	27	107	222	381	3,255	0	3,255	118	3,374
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	105	105	646	92	64	64	100	64	64	64	64	119	1,552	0	1,552	56	1,608
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	69	189	75	168	96	95	114	110	104	191	111	125	1,448	0	1,448	53	1,501
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	308	308	319	319
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	510	510	0	510	19	529
26	TOTAL WATER DIRECT O&M EXPENSES	1,389	1,783	2,304	2,687	1,900	1,858	2,192	2,499	1,794	2,236	2,394	4,562	27,590	(335)	27,255	507	28,097

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	9,160	458	9,618
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	2,387	(580)	1,807
31	TOTAL WATER DIRECT LABOR COSTS	11,548	(122)	11,426

9600

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

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

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

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 CUSTOMER ACCTS.				
1	601.7 Salaries & Wages - Employees	261	389	478	385	411	328	375	409	333	398	451	559	4,777	0	4,777	744	5,521
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	75	111	137	110	118	94	107	117	96	114	129	160	1,369	(459)	910	(384)	985
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21	21
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	3	4	5	4	4	3	4	4	3	4	4	5	46	0	46	79	125
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	1	1	1	1	1	1	1	1	1	1	1	7	0	7	31	38
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	161	161	171	171
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	68	101	124	100	107	85	97	106	86	103	117	145	1,237	0	1,237	80	1,318
25	675.7 Miscellaneous Expenses	0	1	1	1	1	1	1	1	1	1	1	1	9	0	9	29	38
26	TOTAL WATER CUSTOMER ACCOUNTS	407	606	745	600	641	511	584	638	520	620	703	872	7,446	(299)	7,147	770	8,216

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	4,777	744	5,521
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	1,369	(384)	985
31	TOTAL WATER CUST ACCTS LABOR COSTS	6,146	360	6,507

0097

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

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

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

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	1,027	1,217	1,150	1,165	1,206	1,181	1,241	1,121	1,205	1,248	1,078	1,442	14,281	0	14,281	1,061	15,342
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	372	441	416	422	437	428	450	406	436	452	390	522	5,172	(2,453)	2,719	3,919	9,091
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	18	21	20	20	21	20	21	19	21	21	19	25	246	0	246	3	249
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	85	101	95	96	100	98	103	93	100	103	89	119	1,182	0	1,182	68	1,249
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
10	632.8 Contractual Services - Acct.	83	98	92	94	97	95	100	90	97	100	87	116	1,148	0	1,148	48	1,197
11	633.8 Contractual Services - Legal	34	40	38	38	39	39	41	37	39	41	35	47	467	0	467	28	495
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	40	48	45	45	47	46	48	44	47	49	42	56	557	0	557	38	596
14	641.8 Rental of Building/Real Prop.	16	19	18	18	19	18	19	17	19	19	17	22	223	0	223	110	333
15	642.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	1	9
16	650.8 Transportation Expense	0	1	0	0	1	0	1	0	1	1	0	1	6	0	6	4	10
17	656.8 Insurance - Vehicle	49	58	55	55	57	56	59	53	57	59	51	68	677	0	677	115	792
18	657.8 Insurance - General Liability	57	67	63	64	67	65	69	62	67	69	59	80	788	0	788	87	875
19	658.8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	2	15	465	480	483	498
20	659.8 Insurance - Other	33	39	37	38	39	38	40	36	39	40	35	47	462	0	462	19	481
21	660.8 Advertising Expense	3	4	4	4	4	4	4	4	4	4	4	5	49	0	49	4	52
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,977	2,977
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	436	517	488	495	512	502	527	476	512	530	458	612	6,065	0	6,065	378	6,443
26	**TOTAL WATER A&G EXPENSES**	2,253	2,672	2,524	2,556	2,648	2,593	2,725	2,460	2,645	2,739	2,366	3,166	31,347	(1,988)	29,359	9,344	40,691

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	14,281	1,061	15,342
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	5,172	3,919	9,091
31	**TOTAL WATER A&G LABOR COSTS**	19,452	4,980	24,433

0098

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX,1 - .8)

Company: SSU / Seminole / Meredith Manor

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

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

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS: Recapture 3 Months of A&G Alloc. To Lehigh	ALLOCATED LEHIGH COSTS: Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.1-8 Salaries & Wages - Employees	28,218	0	28,218	28,218	0	0	347	554	(69)	29,030	1,452	0	2,264	30,482
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	8,928	(3,555)	5,373	8,928	(3,555)	0	92	72	0	5,537	201	6,146	2,956	11,883
4	610.1-8 Purchased Water	220	0	220	220	0	0	0	0	0	220	0	0	0	220
5	615.1-8 Purchased Power	7,537	0	7,537	7,537	0	0	3	21	0	7,561	0	0	24	7,561
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	1,765	0	1,765	1,765	0	0	0	0	0	1,765	64	0	64	1,830
8	620.1-8 Materials and Supplies	4,483	0	4,483	4,483	0	0	16	83	0	4,581	166	0	265	4,748
9	631.1-8 Contractual Services - Engr.	2	0	2	2	0	0	0	0	0	2	0	0	0	2
10	632.1-8 Contractual Services - Acct.	1,148	0	1,148	1,148	0	0	6	0	0	1,155	42	0	48	1,197
11	633.1-8 Contractual Services - Legal	467	0	467	467	0	0	11	0	0	478	17	0	28	495
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	2,109	0	2,109	2,109	0	0	17	0	0	2,127	77	0	94	2,204
14	641.1-8 Rental of Building/Real Prop.	223	0	223	223	0	0	0	99	0	321	12	0	110	333
15	642.1-8 Rental of Equipment	8	0	8	8	0	0	0	0	0	9	0	0	1	9
16	650.1-8 Transportation Expense	1,461	0	1,461	1,461	0	0	4	29	0	1,494	54	0	87	1,548
17	656.1-8 Insurance - Vehicle	677	0	677	677	0	0	18	89	0	784	28	0	115	792
18	657.1-8 Insurance - General Liability	788	0	788	788	0	0	16	40	0	845	31	0	87	875
19	658.1-8 Insurance - Workmen's Comp.	15	933	948	15	933	0	0	5	0	953	35	0	973	968
20	659.1-8 Insurance - Other	462	0	462	462	0	0	2	0	0	464	17	0	19	481
21	660.1-8 Advertising Expense	49	0	49	49	0	0	2	0	0	50	2	0	4	52
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	2,977	0	0	0	2,977	0	0	2,977	2,977
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	1,237	0	1,237	1,237	0	0	0	80	0	1,318	0	0	80	1,318
25	675.1-8 Miscellaneous Expenses	6,584	0	6,584	6,584	0	0	98	81	0	6,763	246	0	425	7,009
26	TOTAL WATER O&M EXPENSES	66,383	(2,622)	63,761	66,383	(2,622)	2,977	634	1,133	(69)	68,416	2,443	6,146	10,622	77,004

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor. Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

6600

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Seminole / Meredith Manor

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

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

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits, Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	9,160		9,160	9,160						9,160	458		458	9,618
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	2,387	(643)	1,744	2,387	(643)					1,744	63		(580)	1,807
4 610.1-6 Purchased Water	220		220	220						220			0	220
5 615.1-6 Purchased Power	7,291		7,291	7,291						7,291			0	7,291
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	1,765		1,765	1,765						1,765	64		64	1,830
8 620.1-6 Materials and Supplies	3,255		3,255	3,255						3,255	118		118	3,374
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,552		1,552	1,552						1,552	56		56	1,608
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	1,448		1,448	1,448						1,448	53		53	1,501
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	308	308	0	308					308	11		319	319
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	510		510	510						510	19		19	529
26 TOTAL WATER DIRECT O&M EXPENSES	27,590	(335)	27,255	27,590	(335)	0	0	0	0	27,255	842	0	507	28,097

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,369 = 3.36%, Payroll Taxes - $680,559 / $10,200,369 = 6.63%, and Pension and Benefits - $1,941,777 / $10,200,369 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0100

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Meredith Manor

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

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

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	4,777		4,777	4,777				528	(46)	5,259	263		744	5,521
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	1,369	(459)	910	1,369	(459)			41		951	35		(384)	985
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				21		21			21	21
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	46		46	46				74		120	4		79	125
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	7		7	7				29		37	1		31	38
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	161	161	0	161			4		165	6		171	171
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	1,237		1,237	1,237				80		1,318			80	1,318
25 675.7 Miscellaneous Expenses	9		9	9				27		36	1		29	38
26 TOTAL WATER CUST ACCT EXPENSES	7,448	(299)	7,147	7,448	(299)	0	0	805	(46)	7,906	310	0	770	8,216

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0101

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Meredith Manor

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

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

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
								ALLOCATED LEHIGH COSTS							
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.8 Salaries & Wages - Employees	14,281		14,281	14,281			347	26	(42)	14,611	731		1,061	15,342
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	604.8 Employee Pensions & Benefits	5,172	(2,453)	2,719	5,172	(2,453)		92	31		2,842	103	6,146	3,819	8,991
4	610.8 Purchased Water	0		0	0			0	0		0			0	0
5	615.8 Purchased Power	246		246	246			3	0		249			3	249
6	616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7	618.8 Chemicals	0		0	0			0	0		0	0		0	0
8	620.8 Materials and Supplies	1,182		1,182	1,182			16	8		1,205	44		66	1,248
9	631.8 Contractual Services - Engr.	2		2	2			0	0		2	0		0	2
10	632.8 Contractual Services - Acct.	1,148		1,148	1,148			6	0		1,155	42		48	1,197
11	633.8 Contractual Services - Legal	467		467	467			11	0		478	17		28	495
12	634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13	635.8 Contractual Services - Other	557		557	557			17	0		575	21		38	596
14	641.8 Rental of Building/Real Prop.	223		223	223			0	99		321	12		110	333
15	642.8 Rental of Equipment	8		8	8			0	0		8	0		1	9
16	650.8 Transportation Expense	6		6	6			4	0		10	0		4	10
17	656.8 Insurance - Vehicle	677		677	677			18	69		764	28		115	792
18	657.8 Insurance - General Liability	788		788	788			16	40		845	31		87	875
19	658.8 Insurance - Workman's Comp.	15	465	480	15	465		0	1		481	17		483	498
20	659.8 Insurance - Other	462		462	462			2	0		464	17		19	481
21	660.8 Advertising Expense	49		49	49			2	0		50	2		4	52
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		2,977	0	0		2,977			2,977	2,977
23	667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24	670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25	675.8 Miscellaneous Expenses	6,065		6,065	6,065			98	54		6,217	226		378	6,443
26	TOTAL WATER A&G EXPENSES	31,347	(1,988)	29,359	31,347	(1,988)	2,977	634	327	(42)	33,255	1,290	6,146	9,344	40,691

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0102

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Seminole / Meredith Manor

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

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

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	19,298		28,218	8,920	46.22%	20,247	7,971	39.37%
2	603.1-8 Salaries & Wages - Officers, Etc.	126		0	(126)	-100.00%	134	(134)	-100.00%
3	604.1-8 Employee Pensions & Benefits	2,028		5,373	3,345	164.93%	2,128	3,245	152.51%
4	610.1-8 Purchased Water	231		220	(11)	-4.63%	242	(22)	-9.10%
5	615.1-8 Purchased Power	7,146		7,537	391	5.47%	7,497	39	0.52%
6	616.1-8 Fuel for Power Purchased	13		0	(13)	-100.00%	14	(14)	-100.00%
7	618.1-8 Chemicals	430		1,765	1,335	310.57%	451	1,314	291.32%
8	620.1-8 Materials and Supplies	695		4,483	3,788	545.03%	729	3,754	514.79%
9	631.1-8 Contractual Services - Engr.	48		2	(46)	-95.13%	50	(48)	-95.36%
10	632.1-8 Contractual Services - Acct.	1,053		1,148	95	9.05%	1,105	44	3.94%
11	633.1-8 Contractual Services - Legal	231		467	236	102.13%	242	225	92.65%
12	634.1-8 Contractual Services - Mgmt. Fees	155		0	(155)	-100.00%	163	(163)	-100.00%
13	635.1-8 Contractual Services - Other	928		2,109	1,181	127.30%	974	1,136	116.64%
14	641.1-8 Rental of Building/Real Prop.	170		223	53	30.94%	178	44	24.80%
15	642.1-8 Rental of Equipment	9		8	(1)	-6.17%	9	(1)	-10.57%
16	650.1-8 Transportation Expense	1,423		1,461	38	2.70%	1,493	(32)	-2.12%
17	656.1-8 Insurance - Vehicle	1,155		677	(478)	-41.37%	1,212	(535)	-44.12%
18	657.1-8 Insurance - General Liability	1,497		788	(709)	-47.35%	1,571	(782)	-49.82%
19	658.1-8 Insurance - Workman's Comp.	1,216		948	(268)	-22.03%	1,276	(328)	-25.68%
20	659.1-8 Insurance - Other	272		462	190	69.67%	285	176	61.72%
21	660.1-8 Advertising Expense	0		49	49	N.A.	0	49	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	1,005	(1,005)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	370		1,237	867	234.45%	388	849	218.78%
25	675.1-8 Miscellaneous Expenses	5,110		6,584	1,474	28.85%	5,361	1,223	22.81%
26	TOTAL WATER O&M EXPENSES	44,564		63,761	19,197	43.08%	46,756	17,005	36.37%
27	SUBTOTAL (less accts. 666 & 667)	43,606		63,761	20,155	46.22%	45,751	18,010	28.25%
28	Average ERC's	734		739	5	0.68%			
29	Average Consumer Price Index - U	130.7		136.2	6	4.21%			
30				Compounded Multiplier =		4.92%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Seminole / Meredith Manor

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

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

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90 (a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	8,298	9,160	862	10.39%	8,706	454	5.22%
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	872	1,744	872	100.01%	915	829	90.63%
4	610.1-6 Purchased Water	231	220	(11)	-4.63%	242	(22)	-9.10%
5	615.1-6 Purchased Power	7,075	7,291	216	3.05%	7,423	(132)	-1.78%
6	616.1-6 Fuel for Power Purchased	13	0	(13)	-100.00%	14	(14)	-100.00%
7	618.1-6 Chemicals	430	1,765	1,335	310.57%	451	1,314	291.32%
8	620.1-6 Materials and Supplies	542	3,255	2,713	500.53%	569	2,687	472.38%
9	631.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	557	1,552	995	178.68%	584	968	165.62%
14	641.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense	1,380	1,448	68	4.91%	1,448	(0)	-0.01%
17	656.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0	308	308	N.A.	0	308	N.A.
20	659.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	101	510	409	404.09%	106	404	380.46%
26	***TOTAL WATER O&M EXPENSES***	19,500	27,255	7,755	39.77%	20,459	6,796	33.22%
27	**SUBTOTAL (less accts. 666 & 667)**	19,500	27,255	7,755	39.77%	20,459	6,796	24.94%
28	**Average ERC's**	734	739	5	0.68%			
29	**Average Consumer Price Index - U**	130.7	136.2	6	4.21%			
30			**Compounded Multiplier =**		4.92%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Meredith Manor

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

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

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	4,825		4,777	(47)	-0.98%	5,062	(285)	-5.62%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	548		910	362	66.11%	574	335	58.32%
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	14		46	32	230.22%	15	31	214.74%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			7	7	N.A.	0	7	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			161	161	N.A.	0	161	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	370		1,237	867	234.45%	388	849	218.78%
25	675.7 Miscellaneous Expenses			9	9	N.A.	0	9	N.A.
26	**TOTAL WATER O&M EXPENSES**	**5,756**		**7,147**	**1,391**	**24.17%**	**6,039**	**1,108**	**18.35%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,756**		**7,147**	**1,391**	**24.17%**	**6,039**	**1,108**	**15.50%**
28	**Average ERC's**	**734**		**739**	**5**	**0.68%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.92%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Meredith Manor

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

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

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	6,175		14,281	8,105	131.25%	6,479	7,802	120.41%
2	603.8 Salaries & Wages - Officers, Etc.	128		0	(128)	-100.00%	134	(134)	-100.00%
3	604.8 Employee Pensions & Benefits	608		2,719	2,111	346.92%	638	2,081	325.97%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	71		246	175	245.85%	74	171	229.64%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	139		1,182	1,043	750.06%	146	1,036	710.22%
9	631.8 Contractual Services - Engr.	48		2	(46)	-95.18%	50	(48)	-95.36%
10	632.8 Contractual Services - Acct.	1,053		1,148	95	9.05%	1,105	44	3.94%
11	633.8 Contractual Services - Legal	231		467	236	102.13%	242	225	92.65%
12	634.8 Contractual Services - Mgmt. Fees	155		0	(155)	-100.00%	163	(163)	-100.00%
13	635.8 Contractual Services - Other	371		557	186	50.16%	389	168	43.12%
14	641.8 Rental of Building/Real Prop.	170		223	53	30.94%	178	44	24.80%
15	642.8 Rental of Equipment	9		8	(1)	-8.17%	9	(1)	-10.57%
16	650.8 Transportation Expense	43		6	(37)	-86.06%	45	(39)	-86.72%
17	656.8 Insurance - Vehicle	1,155		677	(478)	-41.37%	1,212	(535)	-44.12%
18	657.8 Insurance - General Liability	1,497		786	(709)	-47.35%	1,571	(782)	-49.82%
19	658.8 Insurance - Workman's Comp.	1,216		480	(736)	-60.54%	1,276	(796)	-62.39%
20	659.8 Insurance - Other	272		462	190	69.67%	285	176	61.72%
21	660.8 Advertising Expense			49	49	N.A.	0	49	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	1,005	(1,005)	-100.00%
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	5,009		6,065	1,056	21.09%	5,255	810	15.41%
26	TOTAL WATER O&M EXPENSES	18,308		29,359	10,051	52.05%	20,258	9,101	44.93%
27	SUBTOTAL (less accts. 666 & 667)	18,350		29,359	11,009	58.99%	19,253	10,106	34.42%
28	Average ERC's	734		739	5	0.68%			
29	Average Consumer Price Index - U	130.7		136.2	6	4.21%			
30				Compounded Multiplier =		4.92%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

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

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	7,971	39.37%	
2	603.1-S Salaries & Wages - Officers, Etc.	(194)	-100.00%	
3	604.1-S Employee Pensions & Benefits	3,245	152.51%	
4	610.1-S Purchased Water	(22)	-9.10%	
5	615.1-S Purchased Power	39	0.52%	
6	616.1-S Fuel for Power Purchased	(14)	-100.00%	
7	618.1-S Chemicals	1,314	291.32%	
8	620.1-S Materials and Supplies	3,754	514.79%	
9	631.1-S Contractual Services - Engr.	(46)	-95.36%	
10	632.1-S Contractual Services - Acct.	44	3.94%	
11	633.1-S Contractual Services - Legal	225	92.65%	
12	634.1-S Contractual Services - Mgmt. Fees	(153)	-100.00%	
13	635.1-S Contractual Services - Other	1,136	116.64%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)
14	641.1-S Rental of Building/Real Prop.	44	24.80%	
15	642.1-S Rental of Equipment	(1)	-10.57%	
16	650.1-S Transportation Expense	(32)	-2.12%	
17	656.1-S Insurance - Vehicle	(535)	-44.12%	
18	657.1-S Insurance - General Liability	(782)	-49.82%	
19	658.1-S Insurance - Workman's Comp.	(326)	-25.66%	
20	659.1-S Insurance - Other	176	61.72%	
21	660.1-S Advertising Expense	49	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(1,005)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	849	218.78%	
25	675.1-S Miscellaneous Expenses	1,223	22.81%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	17,005	38.37%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
	Prior Unamortized Rate Case Expense		
	Current Rate Case Expense	$1,772,200	$11,909
	Total Projected Rate Case Expense	1,772,200	11,909
	Annual Amortization Over 4 Years	**$443,050**	**$2,977**
	Method of Allocation Between Systems:		
	Average Number of Customers	101,044	679
	% of Total	100%	0.6720%
	(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

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

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

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	There were no major maintenance projects that exceeded 2% of test year revenues per system.			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Seminole / Meredith Manor

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

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

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1991	DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
Line No. Account No. and Name	Adj. Avg. PIS	Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1 INTANGIBLE PLANT						
2 301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3 302.1 Franchises	3,947	40	2.50%	99	0	99
4 339.1 Other Plant & Misc.	3,932	25	4.00%	157	0	157
5 SOURCE OF SUPPLY & PUMPING						
6 303.2 Land & Land Rights	3,833	0	N.A.	0	0	0
7 304.2 Structures & Improvements	48,982	33	3.03%	1,484	0	1,484
8 305.2 Collect. & Impound.	8,656	50	2.00%	173	0	173
9 306.2 Lake, River & Other	0	40	2.50%	0	0	0
10 307.2 Wells & Springs	16,655	30	3.33%	555	0	555
11 308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12 309.2 Supply Mains	1,215	35	2.86%	35	0	35
13 310.2 Power Generation Eq.	25,575	20	5.00%	1,279	0	1,279
14 311.2 Pumping Equipment	41,268	20	5.00%	2,063	0	2,063
15 339.2 Other Plant & Misc.	2,183	25	4.00%	87	0	87
16 WATER TREATMENT PLANT						
17 303.3 Land & Land Rights	8	0	N.A.	0	0	0
18 304.3 Structures & Improvements	7,757	33	3.03%	235	0	235
19 320.3 Water Treatment Eq.	18,642	22	4.55%	847	0	847
20 339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21 TRANSMISSION & DISTRIBUTION						
22 303.4 Land & Land Rights	10	0	N.A.	0	0	0
23 304.4 Structures & Improvements	3	33	3.03%	0	0	0
24 330.4 Distr. Reservoirs	1,069	37	2.70%	29	0	29
25 331.4 Transm. & Distribution	202,959	43	2.33%	4,720	0	4,720
26 333.4 Services	34,448	40	2.50%	861	0	861
27 334.4 Meters & Meter Insallation	75,822	20	5.00%	3,791	0	3,791
28 335.4 Hydrants	15,200	45	2.22%	338	0	338
29 339.4 Other Plant & Misc.	1,169	25	4.00%	47	0	47
30 GENERAL PLANT						
31 303.5 Land & Land Rights	3,566	0	N.A.	0	0	0
32 304.5 Structures & Improvements	17,710	40	2.50%	443	0	443
33 340.5 Office Furniture & Equipment	9,087	15	6.67%	606	0	606
34 340.51 Computer Equipment	14,039	6	16.67%	2,340	0	2,340
35 341.5 Transportation Equipment	12,068	6	16.67%	2,011	0	2,011
36 342.5 Stores Equipment	99	18	5.56%	5	0	5
37 343.5 Tools, Shop & Garage	4,573	16	6.25%	286	0	286
38 344.5 Laboratory Equipment	1,013	15	6.67%	68	0	68
39 345.5 Power Operated Equipment	5,962	12	8.33%	497	0	497
40 346.5 Communication Equipment	1,881	10	10.00%	188	0	188
41 347.5 Miscellaneous Equipment	638	15	6.67%	43	0	43
42 348.5 Other Tangible Plant	498	10	10.00%	50	0	50
43						
44 INTANGIBLE PLANT	7,879		3.25%	256	0	256
45 SUPPLY & PUMPING	148,368		3.83%	5,677	0	5,677
46 WATER TREATMENT PLANT	26,406		4.10%	1,082	0	1,082
47 TRANSM. & DISTRIBUTION	330,680		2.96%	9,786	0	9,786
48 GENERAL PLANT	71,133		9.19%	6,536	0	6,536
49						
51 TOTAL DEPRECIATION EXPENSE	584,466		3.99%	23,337	0	23,337
52 AMORTIZATION OF CIAC				(2,633)	0	(2,633)
53 NON-USED AND USEFUL				0	0	0
54 NET DEPRECIATION EXPENSE - WATER				20,704	0	20,704

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Seminole / Meredith Manor

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

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

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	3.95%	0	0	0
2 Line/Main Extension Fees	567	2.33%	13	0	13
3 Meter Installation Fees	3,508	5.00%	175	0	175
4 Contributed Lines	0	2.33%	0	0	0
5 Cont. Prty. Other Than Lines	73,876	3.30%	2,437	0	2,437
6 Service Installation Fees	300	2.50%	8	0	8
7 TOTAL WATER CIAC AMORT. EXPENSE	78,251		2,633	0	2,633

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Seminole / Meredith Manor

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

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

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	48,982	1,484	3.03%
3	305.2 Collect. & Impound.	8,656	173	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	16,655	555	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	1,215	35	2.66%
8	310.2 Power Generation Eq.	25,575	1,279	5.00%
9	311.2 Pumping Equipment	41,268	2,063	5.00%
10	339.2 Other Plant & Misc.	2,183	87	4.00%
11	304.3 Structures & Improvements	7,757	235	3.03%
12	320.3 Water Treatment Eq.	18,642	847	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	1,069	29	2.70%
15	**COMPOSITE RATE**	172,002	6,788	3.95%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	3	0	3.03%
18	331.4 Transm. & Distribution	202,959	4,720	2.33%
19	335.4 Hydrants	15,200	338	2.22%
20	339.4 Other Plant & Misc.	1,169	47	4.00%
21	**COMPOSITE RATE**	219,331	5,105	2.33%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	75,822	3,791	5.00%
24	**COMPOSITE RATE**	75,822	3,791	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	34,448	861	2.50%
27	**COMPOSITE RATE**	34,448	861	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	172,002	6,788	3.95%
30	Line / Main Extension Fees & Contri. lines (Line 21)	219,331	5,105	2.33%
31	Meter Installation Fees (Line 24)	75,822	3,791	5.00%
32	Service Installation Fees (Line 27)	34,448	861	2.50%
33	**COMPOSITE RATE**	501,604	16,545	3.30%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

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

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0.00%	0
3 302.1 Franchises	99	0	99	0.00%	0
4 339.1 Other Plant & Misc.	157	0	157	0.00%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0.00%	0
7 304.2 Structures & Improvements	1,484	0	1,484	0.00%	0
8 305.2 Collect. & Impound.	173	0	173	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	555	0	555	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	35	0	35	0.00%	0
13 310.2 Power Generation Eq.	1,279	0	1,279	0.00%	0
14 311.2 Pumping Equipment	2,063	0	2,063	0.00%	0
15 339.2 Other Plant & Misc.	87	0	87	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	235	0	235	0.00%	0
19 320.3 Water Treatment Eq.	847	0	847	0.00%	0
20 339.3 Other Plant & Misc.	0	0	0	0.00%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0.00%	0
23 304.4 Structures & Improvements	0	0	0	0.00%	0
24 330.4 Distr. Reservoirs	29	0	29	0.00%	0
25 331.4 Transm. & Distribution	4,720	0	4,720	0.00%	0
26 333.4 Services	861	0	861	0.00%	0
27 334.4 Meters & Meter Insallation	3,791	0	3,791	0.00%	0
28 335.4 Hydrants	338	0	338	0.00%	0
29 339.4 Other Plant & Misc.	47	0	47	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	443	0	443	0.00%	0
33 340.5 Office Furniture & Equipment	606	0	606	0.00%	0
34 340.51 Computer Equipment	2,340	0	2,340	0.00%	0
35 341.5 Transportation Equipment	2,011	0	2,011	0.00%	0
36 342.5 Stores Equipment	5	0	5	0.00%	0
37 343.5 Tools, Shop & Garage	286	0	286	0.00%	0
38 344.5 Laboratory Equipment	68	0	68	0.00%	0
39 345.5 Power Operated Equipment	497	0	497	0.00%	0
40 346.5 Communication Equipment	188	0	188	0.00%	0
41 347.5 Miscellaneous Equipment	43	0	43	0.00%	0
42 348.5 Other Tangible Plant	50	0	50	0.00%	0
43					
44 **INTANGIBLE PLANT**	256	0	256		0
45 **SUPPLY & PUMPING**	5,677	0	5,677		0
46 **WATER TREATMENT PLANT**	1,082	0	1,082		0
47 **TRANSM. & DISTRIBUTION**	9,786	0	9,786		0
48 **GENERAL PLANT**	6,536	0	6,536		0
49					
51 **TOTAL**	23,337	0	23,337		0
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.00%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	5,517	114	5,631	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	5,517	120	5,637		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	2,435	2,435		
6		0	0	0		
7	TOTAL	0	2,435	2,435		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		181	0	181		
11		0	0	0		
12	TOTAL	181	0	181		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	5,698	2,549	8,247		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	5,698	2,555	8,253		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	122,601	2,527	125,128	122,601	2,657	125,258	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	66,383	(2,622)	63,761	66,383	10,622	77,004	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	20,704	0	20,704	20,704	0	20,704	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	5,698	2,555	8,253	5,698	2,555	8,253	B-15 (W)	-
8 Pre Tax Operating Expenses	92,784	(67)	92,717	92,784	13,177	105,961	-	-
9 **TOTAL PRE-TAX INCOME**	**29,816**	**2,594**	**32,411**	**29,816**	**(10,520)**	**19,297**	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	29,816	2,594	32,411	29,816	(10,520)	19,297	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	321,490	(1,605)	319,885	321,490	50	321,540	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	18,646	(93)	18,553	18,646	3	18,649	-	-
17 Total Taxable Income	11,170	2,687	13,857	11,170	(10,522)	648	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	**4,203**	**1,011**	**5,215**	**4,203**	**(3,960)**	**244**	-	-
20 Less:								
21 Parent Debt Adjustment	997	0	997	997	0	997	C-9 (W)	-
22 Investment Tax Credit	198	0	198	198	0	198	C-8 (W)	-
23 **TOTAL INCOME TAXES**	**3,008**	**1,011**	**4,019**	**3,008**	**(3,960)**	**(952)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Seminole / Meredith Manor

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
			1991 Aquisition Adjustment Amort. Exp.				
Line No. WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3 NET AMORTIZATION EXPENSE			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)
	1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No. Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	0	0	0	Above	
2 Composite Non-Used & Useful Net Dep. (%)	0.00%	0.00%	0.00%	B-13 (W)	
3 *NON-USED & USEFUL AMORT. EXP.*	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Morningview - 562

Lake County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

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

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	38,684	(108)	38,576	A-5 (W)
2	Utility Land & Land Rights	574	0	574	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(11,171)	(4)	(11,176)	A-9 (W)
6	CIAC	(3,555)	0	(3,555)	A-12 (W)
7	Accumulated Amortization of CIAC	1,124	0	1,124	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	202	0	202	C-7 (W)
12	Working Capital Allowance	1,000	83	1,083	A-17 (W)
13	TOTAL WATER RATE BASE	26,857	(29)	26,828	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

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

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant In Service	38,684	(108)	38,576	A-5 (W)
2 Utility Land & Land Rights	574	0	574	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(11,171)	(4)	(11,176)	A-9 (W)
6 CIAC	(3,555)	0	(3,555)	A-12 (W)
7 Accumulated Amortization of CIAC	1,124	0	1,124	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	202	0	202	C-7 (W)
12 Working Capital Allowance	1,000	(25)	975	A-17 (W)
13 TOTAL WATER RATE BASE	26,857	(137)	26,720	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Morningview

FPSC

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

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

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(258)	43	(108)	A-5 (W)
3					
4	2.				
5					
6					
7		(258)	43	(108)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	40	40	40	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(88)	(44)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		40	(49)	(4)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Morningview

FPSC

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

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

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):**				
2	1.				A-14 (W)
3					
4	2.				
5					
6					
7		0	0	0	
8	**H. ACQUISITION ADJUSTMENTS (Interim / Final):**				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):**				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**J. ADVANCES FOR CONSTRUCTION (Interim / Final):**				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**K. DEFERRED TAX (Interim / Final):**				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	**L. WORKING CAPITAL ALLOWANCE (Interim):**				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(25)	(25)	(25)	A-17 (W)
38					
39	2.				
40					
41					
42		(25)	(25)	(25)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	83	83	83	A-17 (W)
45					
46	2.				
47					
48					
49		83	83	83	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(243)	(31)	(137)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(135)	77	(29)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

FPSC

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

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

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	20,408
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	20,408
38	1985 Additions	5,556
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	5,556
42	**12/31/85 BALANCE**	25,964

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

FPSC

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

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

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	25,964
2	1986 Additions	3,523
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	3,523
6	**12/31/86 BALANCE**	29,487
7	1987 Additions	1,768
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,768
11	**12/31/87 BALANCE**	31,255
12	1988 Additions	1,720
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,720
16	**12/31/88 BALANCE**	32,975
17	1989 Additions	1,270
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,270
21	**12/31/89 BALANCE**	34,245
22	1990 Additions (A/C 101)	8,258
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	8,258
27	**12/31/90 BALANCE**	42,503
28	1990 General Plant Reallocation Adjustments *	(3,671)
29	**12/31/90 ADJUSTED BALANCE**	38,832
30	1991 Additions (A/C 101)	851
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	43
34	1991 Net Additions	894
35	**12/31/91 BALANCE**	39,726

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Morningview

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1991 PLANT IN SERVICE						AVERAGE 1991 PLANT IN SERVICE		
Line No.	Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1	**INTANGIBLE PLANT**										
2	301.1 Organization	258	(300)	0	(43)	(258)	43	0	108	(108)	0
3	302.1 Franchises	309	0	0	309	0	0	309	309	0	309
4	339.1 Other Plant & Misc.	86	0	0	86	0	0	86	86	0	86
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	10	0	0	10	0	0	10	10	0	10
7	304.2 Structures & Improvements	4,864	0	0	4,864	0	0	4,864	4,864	0	4,864
8	305.2 Collect. & Impound.	42	0	0	42	0	0	42	42	0	42
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	66	0	0	66	0	0	66	66	0	66
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	7	0	0	7	0	0	7	7	0	7
13	310.2 Power Generation Eq.	4	0	0	4	0	0	4	4	0	4
14	311.2 Pumping Equipment	10,143	264	0	10,407	0	0	10,407	10,275	0	10,275
15	339.2 Other Plant & Misc.	(5)	0	0	(5)	0	0	(5)	(5)	0	(5)
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	379	0	0	379	0	0	379	379	0	379
18	304.3 Structures & Improvements	3,609	68	0	3,676	0	0	3,676	3,642	0	3,642
19	320.3 Water Treatment Eq.	2,597	0	0	2,597	0	0	2,597	2,597	0	2,597
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**										
22	303.4 Land & Land Rights	1	0	0	1	0	0	1	1	0	1
23	304.4 Structures & Improvements	1	0	0	1	0	0	1	1	0	1
24	330.4 Distr. Reservoirs	850	0	0	850	0	0	850	850	0	850
25	331.4 Transm. & Distribution	6,847	0	0	6,847	0	0	6,847	6,847	0	6,847
26	333.4 Services	1,084	50	0	1,134	0	0	1,134	1,109	0	1,109
27	334.4 Meters & Meter Insallation	3,969	489	0	4,458	0	0	4,458	4,213	0	4,213
28	335.4 Hydrants	49	0	0	49	0	0	49	49	0	49
29	339.4 Other Plant & Misc.	137	0	0	137	0	0	137	137	0	137
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	187	(6)	0	181	0	0	181	184	0	184
32	304.5 Structures & Improvements	902	22	0	924	0	0	924	913	0	913
33	340.5 Office Furniture & Equipme	465	8	0	472	0	0	472	468	0	468
34	340.51 Computer Equipment	612	222	0	835	0	0	835	724	0	724
35	341.5 Transportation Equipment	599	46	0	645	0	0	645	622	0	622
36	342.5 Stores Equipment	5	1	0	6	0	0	6	5	0	5
37	343.5 Tools, Shop & Garage	238	(4)	0	234	0	0	234	236	0	236
38	344.5 Laboratory Equipment	50	4	0	54	0	0	54	52	0	52
39	345.5 Power Operated Equipment	321	(28)	0	293	0	0	293	307	0	307
40	346.5 Communication Equipment	93	7	0	101	0	0	101	97	0	97
41	347.5 Miscellaneous Equipment	29	7	0	37	0	0	37	33	0	33
42	348.5 Other Tangible Plant	25	1	0	26	0	0	26	26	0	26
43											
44	**INTANGIBLE PLANT**	653	(300)	0	352	(258)	43	395	503	(108)	395
45	**SUPPLY & PUMPING**	15,131	264	0	15,395	0	0	15,395	15,263	0	15,263
46	**WATER TREATMENT PLANT**	6,585	68	0	6,652	0	0	6,652	6,618	0	6,618
47	**TRANSM. & DISTRIBUTION**	12,938	539	0	13,477	0	0	13,477	13,207	0	13,207
48	**GENERAL PLANT**	3,526	281	0	3,807	0	0	3,807	3,667	0	3,667
49											
50	**TOTAL PLANT IN SERVICE**	38,832	851	0	39,683	(258)	43	39,726	39,258	(108)	39,150
51	**LAND & LAND RIGHTS**	577	(6)	0	571	0	0	571	574	0	574
52	**TOTAL PIS LESS LAND**	38,255	857	0	39,112	(258)	43	39,155	38,684	(108)	38,576

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Lake / Morningview

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	0	0	0	0%	0
3 302.1 Franchises	309	0	0	309	0%	0
4 339.1 Other Plant & Misc.	86	0	0	86	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	10	0	0	10	0%	0
7 304.2 Structures & Improvements	4,864	0	0	4,864	0%	0
8 305.2 Collect. & Impound.	42	0	0	42	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	66	0	0	66	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	7	0	0	7	0%	0
13 310.2 Power Generation Eq.	4	0	0	4	0%	0
14 311.2 Pumping Equipment	10,275	0	0	10,275	0%	0
15 339.2 Other Plant & Misc.	(5)	0	0	(5)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	379	0	0	379	0%	0
18 304.3 Structures & Improvements	3,642	0	0	3,642	0%	0
19 320.3 Water Treatment Eq.	2,597	0	0	2,597	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	1	0	0	1	0%	0
23 304.4 Structures & Improvements	1	0	0	1	0%	0
24 330.4 Distr. Reservlors	850	0	0	850	0%	0
25 331.4 Transm. & Distribution	6,847	0	0	6,847	0%	0
26 333.4 Services	1,109	0	0	1,109	0%	0
27 334.4 Meters & Meter Insallation	4,213	0	0	4,213	0%	0
28 335.4 Hydrants	49	0	0	49	0%	0
29 339.4 Other Plant & Misc.	137	0	0	137	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	184	0	0	184	0%	0
32 304.5 Structures & Improvements	913	0	0	913	0%	0
33 340.5 Office Furniture & Equipment	468	0	0	468	0%	0
34 340.51 Computer Equipment	724	0	0	724	0%	0
35 341.5 Transportation Equipment	622	0	0	622	0%	0
36 342.5 Stores Equipment	5	0	0	5	0%	0
37 343.5 Tools, Shop & Garage	236	0	0	236	0%	0
38 344.5 Laboratory Equipment	52	0	0	52	0%	0
39 345.5 Power Operated Equipment	307	0	0	307	0%	0
40 346.5 Communication Equipment	97	0	0	97	0%	0
41 347.5 Miscellaneous Equipment	33	0	0	33	0%	0
42 348.5 Other Tangible Plant	26	0	0	26	0%	0
43						
44 **INTANGIBLE PLANT**	395	0	0	395		0
45 **SUPPLY & PUMPING**	15,263	0	0	15,263		0
46 **WATER TREATMENT PLANT**	6,618	0	0	6,618		0
47 **TRANSM. & DISTRIBUTION**	13,207	0	0	13,207		0
48 **GENERAL PLANT**	3,667	0	0	3,667		0
49						
50 **TOTAL PLANT IN SERVICE**	**39,150**	**0**	**0**	**39,150**		**0**
51 **LAND & LAND RIGHTS**	**574**	**0**	**0**	**574**		**0**
52 **TOTAL PIS LESS LAND**	**38,576**	**0**	**0**	**38,576**		**0**
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	0	0	0	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	0	0	0	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	0	0	0	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

FPSC

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

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

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	4,592
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	4,592
38	1985 Additions	1,006
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,006
42	**12/31/85 BALANCE**	5,598

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

FPSC

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

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

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	5,598
2	1986 Additions	1,173
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,173
6	**12/31/86 BALANCE**	6,771
7	1987 Additions	1,286
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,286
11	**12/31/87 BALANCE**	8,057
12	1988 Additions	1,383
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,383
16	**12/31/88 BALANCE**	9,440
17	1989 Additions	1,486
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,486
21	**12/31/89 BALANCE**	10,926
22	1990 Additions	1,585
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,585
26	**12/31/90 BALANCE**	12,511
27	1990 General Plant Reallocation Adjustments *	(2,174)
28	**12/31/90 ADJUSTED BALANCE**	10,337
29	1991 Additions	1,668
30	1991 Retirements	0
31	1991 Adjustments	49
32	1991 Net Additions	1,717
33	**12/31/91 BALANCE**	12,054

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1	**INTANGIBLE PLANT**									
2	301.1 Organization	40	0	40	(40)	(40)	(0)	40	(40)	(0)
3	302.1 Franchises	48	8	55	0	0	55	52	0	52
4	339.1 Other Plant & Misc.	9	3	13	0	0	13	11	0	11
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,620	147	1,768	0	0	1,768	1,694	0	1,694
8	305.2 Collect. & Impound.	15	1	16	0	0	16	15	0	15
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	16	2	18	0	0	18	17	0	17
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Eq.	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,508	514	2,022	0	0	2,022	1,765	0	1,765
15	339.2 Other Plant & Misc.	(0)	(0)	(0)	0	0	(0)	(0)	0	(0)
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	354	110	465	0	0	465	409	0	409
19	320.3 Water Treatment Eq.	925	118	1,043	0	0	1,043	984	0	984
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**									
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservlors	325	23	348	0	0	348	336	0	336
25	331.4 Transm. & Distribution	1,957	159	2,116	0	0	2,116	2,037	0	2,037
26	333.4 Services	363	28	391	0	0	391	377	0	377
27	334.4 Meters & Meter Installation	1,944	211	2,155	0	0	2,155	2,050	0	2,050
28	335.4 Hydrants	13	1	14	0	0	14	14	0	14
29	339.4 Other Plant & Misc.	45	5	51	0	0	51	48	0	48
30	**GENERAL PLANT**									
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	119	23	142	0	0	142	131	0	131
33	340.5 Office Furniture & Equipment	150	31	181	0	0	181	166	0	166
34	340.51 Computer Equipment	77	121	198	0	88	286	137	44	181
35	341.5 Transportation Equipment	379	104	483	0	0	483	431	0	431
36	342.5 Stores Equipment	1	0	2	0	0	2	2	0	2
37	343.5 Tools, Shop & Garage	108	15	122	0	0	122	115	0	115
38	344.5 Laboratory Equipment	23	3	26	0	0	26	24	0	24
39	345.5 Power Operated Equipment	246	26	271	0	0	271	258	0	258
40	346.5 Communication Equipment	36	10	46	0	0	46	41	0	41
41	347.5 Miscellaneous Equipment	5	2	7	0	0	7	6	0	6
42	348.5 Other Tangible Plant	10	3	13	0	0	13	11	0	11
43										
44	**INTANGIBLE PLANT**	97	11	108	(40)	(40)	68	102	(40)	62
45	**SUPPLY & PUMPING**	3,160	664	3,824	0	0	3,824	3,492	0	3,492
46	**WATER TREATMENT PLANT**	1,279	228	1,508	0	0	1,508	1,394	0	1,394
47	**TRANSM. & DISTRIBUTION**	4,648	427	5,075	0	0	5,075	4,862	0	4,862
48	**GENERAL PLANT**	1,153	337	1,490	0	88	1,578	1,322	44	1,366
49										
50	**TOTAL WATER ACCUM. DEP.**	10,337	1,668	12,005	(40)	49	12,054	11,171	4	11,176

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Morningview

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0%	0
3 302.1 Franchises	52	0	52	0%	0
4 339.1 Other Plant & Misc.	11	0	11	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	1,694	0	1,694	0%	0
8 305.2 Collect. & Impound.	15	0	15	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	17	0	17	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	0	0	0	0%	0
13 310.2 Power Generation Eq.	0	0	0	0%	0
14 311.2 Pumping Equipment	1,765	0	1,765	0%	0
15 339.2 Other Plant & Misc.	(0)	0	(0)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	409	0	409	0%	0
19 320.3 Water Treatment Eq.	984	0	984	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservoirs	336	0	336	0%	0
25 331.4 Transm. & Distribution	2,037	0	2,037	0%	0
26 333.4 Services	377	0	377	0%	0
27 334.4 Meters & Meter Insallation	2,050	0	2,050	0%	0
28 335.4 Hydrants	14	0	14	0%	0
29 339.4 Other Plant & Misc.	48	0	48	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	131	0	131	0%	0
33 340.5 Office Furniture & Equipment	166	0	166	0%	0
34 340.51 Computer Equipment	181	0	181	0%	0
35 341.5 Transportation Equipment	431	0	431	0%	0
36 342.5 Stores Equipment	2	0	2	0%	0
37 343.5 Tools, Shop & Garage	115	0	115	0%	0
38 344.5 Laboratory Equipment	24	0	24	0%	0
39 345.5 Power Operated Equipment	258	0	258	0%	0
40 346.5 Communication Equipment	41	0	41	0%	0
41 347.5 Miscellaneous Equipment	6	0	6	0%	0
42 348.5 Other Tangible Plant	11	0	11	0%	0
43					
44 **INTANGIBLE PLANT**	62	0	62		0
45 **SUPPLY & PUMPING**	3,492	0	3,492		0
46 **WATER TREATMENT PLANT**	1,394	0	1,394		0
47 **TRANSM. & DISTRIBUTION**	4,862	0	4,862		0
48 **GENERAL PLANT**	1,366	0	1,366		0
49					
50 **TOTAL**	11,176	0	11,176		0
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.00%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

FPSC

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

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

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	3,180
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	3,180
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	3,180

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

FPSC

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

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

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	**3,180**
2	1986 Additions	225
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	225
6	**12/31/86 BALANCE**	**3,405**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	**3,405**
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	**3,405**
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	**3,405**
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	**3,405**
27	1991 Additions	300
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	300
31	**12/31/91 BALANCE**	**3,705**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. / Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	3,180	0	3,180	0	0	3,180	3,180	0	3,180
3 Meter Installation Fees	225	300	525	0	0	525	375	0	375
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER CIAC**	3,405	300	3,705	0	0	3,705	3,555	0	3,555

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

FPSC

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

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

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	413
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	413
38	1985 Additions	110
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	110
42	**12/31/85 BALANCE**	523

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

FPSC

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

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

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	523
2	1986 Additions	114
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	114
6	**12/31/86 BALANCE**	637
7	1987 Additions	118
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	118
11	**12/31/87 BALANCE**	755
12	1988 Additions	118
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	118
16	**12/31/88 BALANCE**	873
17	1989 Additions	118
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	118
21	**12/31/89 BALANCE**	991
22	1990 Additions	86
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	86
26	**12/31/90 BALANCE**	1,077
27	1991 Additions	94
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	94
31	**12/31/91 BALANCE**	1,171

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Lake / Morningview

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	1,038	75	1,113	0	0	1,113	1,075	0	1,075
3 Meter Installation Fees	39	19	58	0	0	58	49	0	49
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER ACCUM. AMORT. CIAC	1,077	94	1,171	0	0	1,171	1,124	0	1,124

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Morningview

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

FPSC

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

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

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ BALANCE	0
2	19__ Additions	0
3	19__ Adjustments	0
4	__/__/__ BALANCE	0
5	19__ Additions	0
6	19__ Adjustments	0
7	__/__/__ BALANCE	0
8	19__ Additions	0
9	19__ Adjustments	0
10	__/__/__ BALANCE	0
11	19__ Additions	0
12	19__ Adjustments	0
14	__/__/__ BALANCE	0
15	19__ Additions	0
16	19__ Adjustments	0
16		
17	__/__/__ BALANCE	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Lake / Morningview

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year if a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

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

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	7,999	(202)	7,797	7,999	663	8,663	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,000	(25)	975	1,000	83	1,083	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS --EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	65,139,541	59,347,862
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	66,646,579	66,623,645
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - *Related Party*	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	21,709,504	20,674,543
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	92,021,644	89,208,903
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	245,517,268	235,854,953

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Lake / Morningview

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

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

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Morningview - 562

Lake County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

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

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 *OPERATING REVENUES:*							
2 Water Sales	8,462	(5)	8,457	6,770	15,227	80.06%	B-4, B-3 (W)
3 Other Revenues	60	35	95	0	95		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**8,522**	**30**	**8,552**	**6,770**	**15,322**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	7,999	663	8,663	0	8,663		B-5 (W)
6 *Depreciation, net of CIAC Amort.*	1,574	0	1,574	0	1,574		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	659	278	937	305	1,242		B-15, B-3 (W)
9 Provision For Income Taxes	(1,351)	(342)	(1,693)	*2,433*	*740*		*B-16, B-3 (W)*
10 **TOTAL OPERATING EXPENSES**	**8,881**	**599**	**9,481**	**2,738**	**12,218**		
11 **NET OPERATING INCOME:**	(359)	(569)	(929)	4,033	3,104		
12 **RATE BASE**	**26,857**		**26,828**		**26,828**		A-1 (W)
13 **RATE OF RETURN**	**-1.34%**		**-3.46%**		**11.57%**		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

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

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	8,462	(5)	8,457	6,096	14,553	72.09%	B-4, B-3 (W)
3 Other Revenues	60	0	60	0	60		B-4 (W)
4 TOTAL OPERATING REVENUES	8,522	(5)	8,517	6,096	14,613		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	7,999	(202)	7,797	0	7,797		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,574	0	1,574	0	1,574		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	659	277	935	274	1,210		B-15, B-3 (W)
9 Provision For Income Taxes	(1,351)	(28)	(1,379)	2,191	812		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	8,881	47	8,928	2,465	11,394		
11 NET OPERATING INCOME:	(359)	(52)	(411)	3,631	3,220		
12 RATE BASE	26,857		26,720		26,720		A-1 (W)
13 RATE OF RETURN	-1.34%		-1.54%		12.05%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

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

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

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	13.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.05%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	26,720		26,828		A-1 (W)	-
5	Required Income (L3 x L4)	3,220		3,104		-	-
6	Adjusted Income under Present Rates	(411)		(929)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	3,631		4,033		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	5,822		6,466		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	6,096		6,770		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	5,822		6,466		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	2,191		2,433		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	274		305		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	3,631		4,033			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	13.95%	6.29%
25	Adjustment for Gas	-2.41%	13.95%	-0.34%
26	TOTAL	100.00%		12.05%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Lake / Morningview

FPSC

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

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

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	(5)	30	B-4 (W)
3				
4	2.			
5				
6				
7		(5)	30	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(202)	(202)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		153	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		33	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		58	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(5)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		309	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		317	B-5 (W)
22				
23				
24		(202)	663	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	(0)	1	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	277	277	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		277	278	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(28)	(342)	B-16 (W)
48				
49	2.			
50				
51				
52		(28)	(342)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(52)	(569)	

PRESENT WATER OPERATING REVENUES - 1991

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

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

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	8,240	0	
4	461.2 Metered - Commercial	187	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Public Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	8,427	30	8,457
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	35	0	
16	**SUBTOTAL OTHER WATER SALES**	35	(35)	0
17	**TOTAL WATER SALES**	8,462	(5)	8,457
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	60	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	60	35	95
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	8,522	(5)	8,517
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	8,522	30	8,552

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Lake / Morningview

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

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

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	3,210	204	3,414	2,227	111	2,339	246	38	285	736	55	791
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	920	39	959	583	(144)	439	71	(20)	51	267	202	469
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	536	1	538	524	0	524	0	1	1	13	0	13
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	21	1	22	21	1	22	0	0	0	0	0	0
8	620 Materials and Supplies	977	41	1,018	914	33	947	2	4	6	61	3	64
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	59	2	62	0	0	0	0	0	0	59	2	62
11	633 Contractual Services - Legal	24	1	26	0	0	0	0	0	0	24	1	26
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,483	55	1,538	1,454	53	1,507	0	0	0	29	2	31
14	641 Rental of Building/Real Prop.	11	6	17	0	0	0	0	0	0	11	6	17
15	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650 Transportation Expense	233	10	243	232	8	241	0	2	2	0	0	1
17	656 Insurance - Vehicle	35	6	41	0	0	0	0	0	0	35	6	41
18	657 Insurance - General Liability	41	4	45	0	0	0	0	0	0	41	4	45
19	658 Insurance - Workman's Comp.	1	111	112	0	78	78	0	9	9	1	25	26
20	659 Insurance - Other	24	1	25	0	0	0	0	0	0	24	1	25
21	660 Advertising Expense	3	0	3	0	0	0	0	0	0	3	0	3
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	153	153	0	0	0	0	0	0	0	153	153
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	64	4	68	0	0	0	64	4	68	0	0	0
25	675 Miscellaneous Expenses	357	23	380	44	2	46	0	1	2	313	19	332
26	TOTAL WATER O&M EXPENSES	7,999	663	8,663	6,000	142	6,142	384	40	424	1,616	482	2,097
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	3,210	204	3,414	2,227	111	2,339	246	38	285	736	55	791
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	920	39	959	583	(144)	439	71	(20)	51	267	202	469
31	TOTAL WATER LABOR COSTS	4,130	243	4,373	2,810	(32)	2,778	317	19	335	1,003	257	1,259

0152

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Lake / Morningview

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

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

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No. Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1 601 Salaries & Wages - Employees	3,210	0	3,210	2,227	0	2,227	246	0	246	736	0	736
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	920	(309)	611	583	(159)	424	71	(24)	47	267	(126)	140
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	536	0	536	524	0	524	0	0	0	13	0	13
6 616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7 618 Chemicals	21	0	21	21	0	21	0	0	0	0	0	0
8 620 Materials and Supplies	977	0	977	914	0	914	2	0	2	61	0	61
9 631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10 632 Contractual Services - Acct.	59	0	59	0	0	0	0	0	0	59	0	59
11 633 Contractual Services - Legal	24	0	24	0	0	0	0	0	0	24	0	24
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	1,483	0	1,483	1,454	0	1,454	0	0	0	29	0	29
14 641 Rental of Building/Real Prop.	11	0	11	0	0	0	0	0	0	11	0	11
15 642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16 650 Transportation Expense	233	0	233	232	0	232	0	0	0	0	0	0
17 656 Insurance - Vehicle	35	0	35	0	0	0	0	0	0	35	0	35
18 657 Insurance - General Liability	41	0	41	0	0	0	0	0	0	41	0	41
19 658 Insurance - Workman's Comp.	1	107	108	0	75	75	0	8	8	1	24	25
20 659 Insurance - Other	24	0	24	0	0	0	0	0	0	24	0	24
21 660 Advertising Expense	3	0	3	0	0	0	0	0	0	3	0	3
22 666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23 667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24 670 Bad Debt Expense	64	0	64	0	0	0	64	0	64	0	0	0
25 675 Miscellaneous Expenses	357	0	357	44	0	44	0	0	0	313	0	313
26 TOTAL WATER O&M EXPENSES	7,999	(202)	7,797	6,000	(84)	5,916	384	(15)	368	1,616	(102)	1,513
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	3,210	0	3,210	2,227	0	2,227	246	0	246	736	0	736
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	920	(309)	611	583	(159)	424	71	(24)	47	267	(126)	140
31 TOTAL WATER LABOR COSTS	4,130	(309)	3,821	2,810	(159)	2,651	317	(24)	293	1,003	(126)	876

0153

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

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

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

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	190	215	262	273	99	89	111	255	157	740	94	724	3,210	0	3,210	204	3,414
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	78	67	84	77	33	30	36	78	48	201	31	158	920	(309)	611	39	959
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	44	42	38	46	44	46	39	130	1	3	41	62	536	0	536	1	538
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	0	0	0	0	0	0	0	0	21	0	21	0	21	1	22
8	620.1-8 Materials and Supplies	(34)	39	61	53	69	6	473	12	8	186	8	98	977	0	977	41	1,018
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	4	5	5	5	5	5	5	5	5	5	4	6	59	0	59	2	62
11	633.1-8 Contractual Services - Legal	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24	1	26
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	43	901	57	44	98	44	44	154	44	28	9	17	1,483	0	1,483	55	1,538
14	641.1-8 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11	6	17
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-8 Transportation Expense	12	27	27	19	1	1	2	15	9	80	2	38	233	0	233	10	243
17	656.1-8 Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	4	35	0	35	6	41
18	657.1-8 Insurance - General Liability	3	3	3	3	3	3	4	3	3	4	3	4	41	0	41	4	45
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	107	108	111	112
20	659.1-8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24	1	25
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	153	153
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	3	5	6	5	5	4	5	5	4	5	6	7	64	0	64	4	68
25	675.1-8 Miscellaneous Expenses	22	27	25	26	26	26	72	25	26	27	24	32	357	0	357	23	380
26	TOTAL WATER O&M EXPENSES	372	1,340	577	559	392	262	799	689	315	1,289	251	1,157	7,999	(202)	7,797	663	8,663

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	3,210	204	3,414
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	920	39	959
31	TOTAL WATER LABOR COSTS	4,130	243	4,373

0154

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

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

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

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 DIRECT O & M				
1	601.1-6 Salaries & Wages - Employees	124	133	178	193	15	11	28	176	78	656	15	621	2,227	0	2,227	111	2,339
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	55	39	56	49	4	3	7	51	21	172	4	123	583	(159)	424	(144)	439
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	43	40	37	45	43	45	38	129	0	2	41	61	524	0	524	0	524
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	0	0	0	0	0	0	0	0	21	0	21	0	21	1	22
8	620.1-6 Materials and Supplies	(39)	33	55	48	63	1	468	7	3	180	3	92	914	0	914	33	947
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	41	899	54	41	96	41	41	151	41	26	7	14	1,454	0	1,454	53	1,507
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	11	27	27	19	1	1	2	15	9	80	2	38	232	0	232	8	241
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	75	75	78	78
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	44	0	0	0	0	0	44	0	44	2	46
26	TOTAL WATER DIRECT O&M EXPENSES	235	1,171	408	395	222	102	629	529	152	1,115	93	949	6,000	(84)	5,916	142	6,142

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	2,227	111	2,339
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	583	(144)	439
31	TOTAL WATER DIRECT LABOR COSTS	2,810	(32)	2,778

0155

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

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

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

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 CUSTOMER ACCTS.				
Line No. Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1 601.7 Salaries & Wages - Employees	13	20	25	20	21	17	19	21	17	21	23	29	246	0	246	38	285
2 603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.7 Employee Pensions & Benefits	4	6	7	6	6	5	6	6	5	6	7	8	71	(24)	47	(20)	51
4 610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
6 616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 620.7 Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	4	6
9 631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
17 656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	8	8	9	9
20 659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.7 Bad Debt Expense	3	5	6	5	5	4	5	5	4	5	6	7	64	0	64	4	68
25 675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2
26 TOTAL WATER CUSTOMER ACCOUNTS	21	31	38	31	33	26	30	33	27	32	36	45	384	(15)	368	40	424

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	246	38	285
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	71	(20)	51
31	TOTAL WATER CUST ACCTS LABOR COSTS	317	19	335

0156

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

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

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

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	53	63	59	60	62	61	64	58	62	64	56	74	736	0	736	55	791
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	19	23	21	22	23	22	23	21	22	23	20	27	267	(126)	140	202	469
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13	0	13
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	4	5	5	5	5	5	5	5	5	5	5	6	61	0	61	3	64
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	4	5	5	5	5	5	5	5	5	5	4	6	59	0	59	2	62
11	633.8 Contractual Services - Legal	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24	1	26
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	2	2	2	2	2	2	2	2	2	3	2	3	29	0	29	2	31
14	641.8 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11	6	17
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
17	656.8 Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	4	35	0	35	6	41
18	657.8 Insurance - General Liability	3	3	3	3	3	3	4	3	3	4	3	4	41	0	41	4	45
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	24	25	25	26
20	659.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24	1	25
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	153	153
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	22	27	25	25	26	26	27	25	26	27	24	32	313	0	313	19	332
26	TOTAL WATER A&G EXPENSES	116	138	130	132	136	134	140	127	136	141	122	163	1,616	(102)	1,513	482	2,097

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	736	55	791
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	267	202	469
31	TOTAL WATER A&G LABOR COSTS	1,003	257	1,259

0157

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Lake / Morningview

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

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

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	3,210	0	3,210	3,210	0	0	18	29	(5)	3,252	163	0	204	3,414
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	920	(309)	611	920	(309)	0	5	4	0	620	22	317	39	959
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	536	0	536	536	0	0	0	1	0	538	0	0	1	538
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	21	0	21	21	0	0	0	0	0	21	1	0	1	22
8 620.1-8 Materials and Supplies	977	0	977	977	0	0	1	4	0	982	36	0	41	1,018
9 631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-8 Contractual Services - Acct.	59	0	59	59	0	0	0	0	0	60	2	0	2	62
11 633.1-8 Contractual Services - Legal	24	0	24	24	0	0	1	0	0	25	1	0	1	26
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	1,483	0	1,483	1,483	0	0	1	0	0	1,484	54	0	55	1,538
14 641.1-8 Rental of Building/Real Prop.	11	0	11	11	0	0	0	5	0	17	1	0	6	17
15 642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.1-8 Transportation Expense	233	0	233	233	0	0	0	2	0	235	9	0	10	243
17 656.1-8 Insurance - Vehicle	35	0	35	35	0	0	1	4	0	39	1	0	6	41
18 657.1-8 Insurance - General Liability	41	0	41	41	0	0	1	2	0	44	2	0	4	45
19 658.1-8 Insurance - Workman's Comp.	1	107	108	1	107	0	0	0	0	108	4	0	111	112
20 659.1-8 Insurance - Other	24	0	24	24	0	0	0	0	0	24	1	0	1	25
21 660.1-8 Advertising Expense	3	0	3	3	0	0	0	0	0	3	0	0	0	3
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	153	0	0	0	153	0	0	153	153
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	64	0	64	64	0	0	0	4	0	68	0	0	4	68
25 675.1-8 Miscellaneous Expenses	357	0	357	357	0	0	5	4	0	367	13	0	23	380
26 TOTAL WATER O&M EXPENSES	7,999	(202)	7,797	7,999	(202)	153	33	56	(5)	8,037	309	317	663	8,663

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0158

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (6XX.1 - .6)

Company: SSU / Lake / Morningview

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

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

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	2,227		2,227	2,227						2,227	111		111	2,338
2 603.1-6 Salaries & Wages - Officers, Etc	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	583	(159)	424	583	(159)					424	15		(144)	439
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	524		524	524						524			0	524
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	21		21	21						21	1		1	22
8 620.1-6 Materials and Supplies	914		914	914						914	33		33	947
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,454		1,454	1,454						1,454	53		53	1,507
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	232		232	232						232	8		8	241
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	75	75	0	75					75	3		78	78
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	44		44	44						44	2		2	46
26 TOTAL WATER DIRECT O&M EXPENSES	6,000	(84)	5,916	6,000	(84)	0	0	0	0	5,916	228	0	142	6,142

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $680,559 / $10,200,389 = 6.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0159

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Morningview

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

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

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	246		246	246				27	(2)	271	14		38	285
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	71	(24)	47	71	(24)			2		49	2		(20)	51
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				1		1			1	1
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	2		2	2				4		6	0		4	6
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	0		0	0				2		2	0		2	2
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	8	8	0	8			0		8	0		8	8
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	64		64	64				4		68			4	68
25 675.7 Miscellaneous Expenses	0		0	0				1		2	0		1	2
26 TOTAL WATER CUST ACCT EXPENSES	384	(15)	368	384	(15)	0	0	42	(2)	406	16	0	40	424

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0160

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Morningview

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

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

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	736		736	736			18	1	(2)	758	38		55	791
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	267	(126)	140	267	(126)		5	2		146	5	317	202	488
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	13		13	13			0	0		13			0	13
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	61		61	61			1	0		62	2		3	64
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	59		59	59			0	0		60	2		2	62
11 633.8 Contractual Services - Legal	24		24	24			1	0		25	1		1	26
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	29		29	29			1	0		30	1		2	31
14 641.8 Rental of Building/Real Prop.	11		11	11			0	5		17	1		6	17
15 642.8 Rental of Equipment	0		0	0			0	0		0	0		0	0
16 650.8 Transportation Expense	0		0	0			0	0		0	0		0	1
17 656.8 Insurance - Vehicle	35		35	35			1	4		39	1		6	41
18 657.8 Insurance - General Liability	41		41	41			1	2		44	2		4	45
19 658.8 Insurance - Workman's Comp.	1	24	25	1	24		0	0		25	1		25	26
20 659.8 Insurance - Other	24		24	24			0	0		24	1		1	25
21 660.8 Advertising Expense	3		3	3			0	0		3	0		0	3
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		153	0	0		153			153	153
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	313		313	313			5	3		320	12		19	332
26 TOTAL WATER A&G EXPENSES	1,616	(102)	1,513	1,616	(102)	153	33	17	(2)	1,714	67	317	482	2,097

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,369 = 3.36%, Payroll Taxes - $880,559 / $10,200,369 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,369 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0161

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Morningview

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

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

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	2,195		3,210	1,015	46.23%	2,557	652	25.51%
2	603.1-8 Salaries & Wages - Officers, Etc.	46		0	(46)	-100.00%	54	(54)	-100.00%
3	604.1-8 Employee Pensions & Benefits	79		611	532	673.57%	92	519	563.99%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	768		536	(232)	-30.16%	895	(358)	-40.05%
6	616.1-8 *Fuel for Power Purchased*	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	55		21	(34)	-61.44%	64	(43)	-66.90%
8	620.1-8 Materials and Supplies	403		977	574	142.41%	470	507	108.07%
9	631.1-8 Contractual Services - Engr.	7		0	(7)	-98.26%	8	(8)	-98.52%
10	632.1-8 Contractual Services - Acct.	61		59	(2)	-2.97%	71	(12)	-16.71%
11	633.1-8 Contractual Services - Legal	12		24	12	100.57%	14	10	72.15%
12	634.1-8 Contractual Services - Mgmt. Fees	19		0	(19)	-100.00%	22	(22)	-100.00%
13	635.1-8 Contractual Services - Other	403		1,483	1,080	267.95%	470	1,013	215.83%
14	641.1-8 Rental of Building/Real Prop.	47		11	(36)	-75.59%	55	(43)	-79.05%
15	642.1-8 Rental of Equipment	24		0	(24)	-98.19%	28	(28)	-98.44%
16	*650.1-8 Transportation Expense*	67		233	166	247.74%	78	155	198.48%
17	656.1-8 Insurance - Vehicle	124		35	(89)	-71.85%	144	(110)	-75.84%
18	657.1-8 Insurance - General Liability	75		41	(34)	-45.83%	87	(47)	-53.51%
19	658.1-8 Insurance - Workman's Comp.	45		108	63	139.66%	52	55	105.71%
20	659.1-8 Insurance - Other	45		24	(21)	-47.14%	52	(29)	-54.62%
21	660.1-8 Advertising Expense	4		3	(1)	-37.30%	5	(2)	-46.18%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	28		0	(28)	-100.00%	33	(33)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	31		64	33	105.77%	36	28	76.62%
25	675.1-8 Miscellaneous Expenses	383		357	(26)	-6.67%	446	(89)	-19.89%
26	**TOTAL WATER O&M EXPENSES**	4,821		7,797	2,976	58.45%	5,733	2,064	36.00%
27	**SUBTOTAL (less accts. 666 & 667)**	4,893		7,797	2,904	59.36%	5,701	2,097	26.89%
28	**Average ERC's**	48		45	(3)	-6.25%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		16.50%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Lake / Morningview

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

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

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	1,609		2,227	618	38.43%	1,875	353	18.82%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0		424	424	N.A.	0	424	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	748		524	(224)	-29.99%	871	(348)	-39.90%
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	55		21	(34)	-61.44%	64	(43)	-66.90%
8	620.1-6 Materials and Supplies	403		914	511	126.71%	470	444	94.56%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	0		1,454	1,454	N.A.	0	1,454	N.A.
14	641.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	3		0	(3)	-100.00%	3	(3)	-100.00%
16	650.1-6 Transportation Expense	61		232	171	280.82%	71	161	226.87%
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		75	75	N.A.	0	75	N.A.
20	659.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	3		44	41	1378.67%	3	41	1169.21%
26	**TOTAL WATER O&M EXPENSES**	**2,882**		**5,916**	**3,034**	**105.26%**	**3,358**	**2,558**	**76.18%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,882**		**5,916**	**3,034**	**105.26%**	**3,358**	**2,558**	**43.24%**
28	**Average ERC's**	**48**		**45**	**(3)**	**-6.25%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**16.50%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Morningview

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

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

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.7 Salaries & Wages - Employees	269		246	(23)	-8.46%	313	(67)	-21.43%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		47	47	N.A.	0	47	N.A.
4	610.7 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.7 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	0		2	2	N.A.	0	2	N.A.
9	631.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	3		0	(3)	-87.30%	3	(3)	-99.10%
17	656.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.	0		8	8	N.A.	0	8	N.A.
20	659.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	31		64	33	105.77%	36	28	76.62%
25	675.7 Miscellaneous Expenses	2		0	(2)	-77.12%	2	(2)	-80.36%
26	**TOTAL WATER O&M EXPENSES**	305		368	63	20.79%	355	13	3.68%
27	**SUBTOTAL (less accts. 666 & 667)**	305		368	63	20.79%	355	13	3.55%
28	**Average ERC's**	48		45	(3)	-6.25%			
29	**Average Consumer Price Index - U**	109.6		138.2	27	24.27%			
30				**Compounded Multiplier =**		16.50%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Morningview

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

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

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	317		736	419	132.22%	369	367	99.32%
2	603.8 Salaries & Wages - Officers, Etc.	46		0	(46)	-100.00%	54	(54)	-100.00%
3	604.8 Employee Pensions & Benefits	79		140	61	77.42%	92	48	52.26%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	20		13	(7)	-36.71%	23	(11)	-45.66%
6	616.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	0		61	61	N.A.	0	61	N.A.
9	631.8 Contractual Services - Engr.	7		0	(7)	-98.26%	8	(8)	-98.52%
10	632.8 Contractual Services - Acct.	61		59	(2)	-2.97%	71	(12)	-16.71%
11	633.8 Contractual Services - Legal	12		24	12	100.57%	14	10	72.15%
12	634.8 Contractual Services - Mgmt. Fees	19		0	(19)	-100.00%	22	(22)	-100.00%
13	635.8 Contractual Services - Other	403		29	(374)	-92.87%	470	(441)	-93.88%
14	641.8 Rental of Building/Real Prop.	47		11	(36)	-75.59%	55	(43)	-79.05%
15	642.8 Rental of Equipment	21		0	(21)	-97.93%	24	(24)	-98.22%
16	650.8 Transportation Expense	3		0	(3)	-89.78%	3	(3)	-91.23%
17	656.8 Insurance - Vehicle	124		35	(89)	-71.85%	144	(110)	-75.84%
18	657.8 Insurance - General Liability	75		41	(34)	-45.83%	87	(47)	-53.51%
19	658.8 Insurance - Workman's Comp.	45		25	(20)	-45.04%	52	(28)	-52.82%
20	659.8 Insurance - Other	45		24	(21)	-47.14%	52	(29)	-54.82%
21	660.8 Advertising Expense	4		3	(1)	-37.30%	5	(2)	-46.18%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	28		0	(28)	-100.00%	33	(33)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	378		313	(65)	-17.29%	440	(128)	-29.01%
26	**TOTAL WATER O&M EXPENSES**	1,734		1,513	(221)	-12.72%	2,020	(507)	-25.09%
27	**SUBTOTAL (less accts. 666 & 667)**	1,706		1,513	(193)	-11.29%	1,988	(474)	-31.33%
28	**Average ERC's**	48		45	(3)	-6.25%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		16.50%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

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

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	652	25.51%	
2	603.1-S Salaries & Wages - Officers, Etc.	(54)	-100.00%	
3	604.1-S Employee Pensions & Benefits	519	569.99%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(358)	-40.05%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(43)	-66.90%	
8	620.1-S Materials and Supplies	507	108.07%	
9	631.1-S Contractual Services - Engr.	(8)	-98.52%	
10	632.1-S Contractual Services - Acct.	(12)	-16.71%	
11	633.1-S Contractual Services - Legal	10	72.15%	
12	634.1-S Contractual Services - Mgmt. Fees	(22)	-100.00%	
13	635.1-S Contractual Services - Other	1,013	215.83%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(43)	-79.05%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(28)	-98.44%	
16	650.1-S Transportation Expense	155	198.48%	
17	656.1-S Insurance - Vehicle	(110)	-75.84%	
18	657.1-S Insurance - General Liability	(47)	-53.51%	
19	658.1-S Insurance - Workman's Comp.	55	105.71%	
20	659.1-S Insurance - Other	(29)	-54.62%	
21	660.1-S Advertising Expense	(2)	-46.18%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(33)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	28	76.62%	
25	675.1-S Miscellaneous Expenses	(89)	-19.89%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	2,084	38.00%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Morningview

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Lake / Morningview

FPSC

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

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

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

37 Estimate Through
38 [ ] PAA
39 [X] Commission Hearing

41 Amortiaztion Period 4 Years
42 Explanation if different from Section 367.0816, Florida Statutes

Line No.	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$614
50	Total Projected Rate Case Expense	1,772,200	614
52	**Annual Amortization Over 4 Years**	**$443,050**	**$153**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	35
57	% of Total	100%	0.0346%
59	(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Lake / Morningview | **FPSC**

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

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

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	There were no major maintenance projects that exceeded 2% of test year revenues per system.			

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Lake / Morningview

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Lake / Morningview

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

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

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	40	2.50%	0	0	0
3	302.1 Franchises	309	40	2.50%	8	0	8
4	339.1 Other Plant & Misc.	86	25	4.00%	3	0	3
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	10	0	N.A.	0	0	0
7	304.2 Structures & Improvements	4,864	33	3.03%	147	0	147
8	305.2 Collect. & Impound.	42	50	2.00%	1	0	1
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	66	30	3.33%	2	0	2
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	7	35	2.86%	0	0	0
13	310.2 Power Generation Eq.	4	20	5.00%	0	0	0
14	311.2 Pumping Equipment	10,275	20	5.00%	514	0	514
15	339.2 Other Plant & Misc.	(5)	25	4.00%	(0)	0	(0)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	379	0	N.A.	0	0	0
18	304.3 Structures & Improvements	3,642	33	3.03%	110	0	110
19	320.3 Water Treatment Eq.	2,597	22	4.55%	118	0	118
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1	0	N.A.	0	0	0
23	304.4 Structures & Improvements	1	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	850	37	2.70%	23	0	23
25	331.4 Transm. & Distribution	6,847	43	2.33%	159	0	159
26	333.4 Services	1,109	40	2.50%	28	0	28
27	334.4 Meters & Meter Insallation	4,213	20	5.00%	211	0	211
28	335.4 Hydrants	49	45	2.22%	1	0	1
29	339.4 Other Plant & Misc.	137	25	4.00%	5	0	5
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	184	0	N.A.	0	0	0
32	304.5 Structures & Improvements	913	40	2.50%	23	0	23
33	340.5 Office Furniture & Equipment	468	15	6.67%	31	0	31
34	340.51 Computer Equipment	724	6	16.67%	121	0	121
35	341.5 Transportation Equipment	622	6	16.67%	104	0	104
36	342.5 Stores Equipment	5	18	5.56%	0	0	0
37	343.5 Tools, Shop & Garage	236	16	6.25%	15	0	15
38	344.5 Laboratory Equipment	52	15	6.67%	3	0	3
39	345.5 Power Operated Equipment	307	12	8.33%	26	0	26
40	346.5 Communication Equipment	97	10	10.00%	10	0	10
41	347.5 Miscellaneous Equipment	33	15	6.67%	2	0	2
42	348.5 Other Tangible Plant	26	10	10.00%	3	0	3
43							
44	**INTANGIBLE PLANT**	395		2.83%	11	0	11
45	**SUPPLY & PUMPING**	15,263		4.35%	664	0	664
46	**WATER TREATMENT PLANT**	6,618		3.45%	228	0	228
47	**TRANSM. & DISTRIBUTION**	13,207		3.23%	427	0	427
48	**GENERAL PLANT**	3,667		9.19%	337	0	337
49							
51	**TOTAL DEPRECIATION EXPENSE**	39,150		4.25%	1,668	0	1,668
52	**AMORTIZATION OF CIAC**				(94)	0	(94)
53	**NON-USED AND USEFUL**				0	0	0
54	**NET DEPRECIATION EXPENSE - WATER**				1,574	0	1,574

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Morningview

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

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

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
		1991 CIAC AMORTIZATION EXPENSE			
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	4.10%	0	0	0
2 Line/Main Extension Fees	3,180	2.36%	75	0	75
3 Meter Installation Fees	375	5.00%	19	0	19
4 Contributed Lines	0	2.36%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.80%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	3,555		94	0	94

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Lake / Morningview

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

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

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	4,864	147	3.03%
3	305.2 Collect. & Impound.	42	1	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	66	2	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	7	0	2.86%
8	310.2 Power Generation Eq.	4	0	5.00%
9	311.2 Pumping Equipment	10,275	514	5.00%
10	339.2 Other Plant & Misc.	(5)	(0)	4.00%
11	304.3 Structures & Improvements	3,642	110	3.03%
12	320.3 Water Treatment Eq.	2,597	118	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	850	23	2.70%
15	**COMPOSITE RATE**	22,342	916	4.10%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	6,847	159	2.33%
19	335.4 Hydrants	49	1	2.22%
20	339.4 Other Plant & Misc.	137	5	4.00%
21	**COMPOSITE RATE**	7,034	166	2.36%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	4,213	211	5.00%
24	**COMPOSITE RATE**	4,213	211	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	1,109	28	2.50%
27	**COMPOSITE RATE**	1,109	28	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	22,342	916	4.10%
30	Line / Main Extension Fees & Contri. lines (Line 21)	7,034	166	2.36%
31	Meter Installation Fees (Line 24)	4,213	211	5.00%
32	Service Installation Fees (Line 27)	1,109	28	2.50%
33	**COMPOSITE RATE**	34,698	1,320	3.80%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3 These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

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

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

Line No.	(1) Account No. and Name	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE Adjusted Depr. Exp.	(3) Remove Amortization of CIAC	(4) Depreciation on Invested Plant	(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE %	(6) Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	0	0	0	0.00%	0
3	302.1 Franchises	8	0	8	0.00%	0
4	339.1 Other Plant & Misc.	3	0	3	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	147	0	147	0.00%	0
8	305.2 Collect. & Impound.	1	0	1	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	2	0	2	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	0	0	0	0.00%	0
13	310.2 Power Generation Eq.	0	0	0	0.00%	0
14	311.2 Pumping Equipment	514	0	514	0.00%	0
15	339.2 Other Plant & Misc.	(0)	0	(0)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	110	0	110	0.00%	0
19	320.3 Water Treatment Eq.	118	0	118	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs	23	0	23	0.00%	0
25	331.4 Transm. & Distribution	159	0	159	0.00%	0
26	333.4 Services	28	0	28	0.00%	0
27	334.4 Meters & Meter Installation	211	0	211	0.00%	0
28	335.4 Hydrants	1	0	1	0.00%	0
29	339.4 Other Plant & Misc.	5	0	5	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	23	0	23	0.00%	0
33	340.5 Office Furniture & Equipment	31	0	31	0.00%	0
34	340.51 Computer Equipment	121	0	121	0.00%	0
35	341.5 Transportation Equipment	104	0	104	0.00%	0
36	342.5 Stores Equipment	0	0	0	0.00%	0
37	343.5 Tools, Shop & Garage	15	0	15	0.00%	0
38	344.5 Laboratory Equipment	3	0	3	0.00%	0
39	345.5 Power Operated Equipment	26	0	26	0.00%	0
40	346.5 Communication Equipment	10	0	10	0.00%	0
41	347.5 Miscellaneous Equipment	2	0	2	0.00%	0
42	348.5 Other Tangible Plant	3	0	3	0.00%	0
43						
44	**INTANGIBLE PLANT**	11	0	11		0
45	**SUPPLY & PUMPING**	664	0	664		0
46	**WATER TREATMENT PLANT**	228	0	228		0
47	**TRANSM. & DISTRIBUTION**	427	0	427		0
48	**GENERAL PLANT**	337	0	337		0
49						
51	**TOTAL**	1,668	0	1,668		0
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.00%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	383	(0)	383	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	383	1	385		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	277	277		
6		0	0	0		
7	TOTAL	0	277	277		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		275	0	275		
11		0	0	0		
12	TOTAL	275	0	275		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	659	277	935		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	659	278	937		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Explanation: Provide the calculation of income taxes under present income.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	8,522	(5)	8,517	8,522	30	8,552	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	7,999	(202)	7,797	7,999	663	8,663	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	1,574	0	1,574	1,574	0	1,574	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	659	278	937	659	278	937	B-15 (W)	-
8 Pre Tax Operating Expenses	10,232	76	10,309	10,232	942	11,174	-	-
9 **TOTAL PRE-TAX INCOME**	(1,711)	(81)	(1,792)	(1,711)	(912)	(2,622)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(1,711)	(81)	(1,792)	(1,711)	(912)	(2,622)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	26,857	(137)	26,720	26,857	(29)	26,828	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	1,558	(8)	1,550	1,558	(2)	1,556	-	-
17 Total Taxable Income	(3,268)	(73)	(3,341)	(3,268)	(910)	(4,178)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(1,230)	(28)	(1,257)	(1,230)	(342)	(1,572)	-	-
20 Less:								
21 Parent Debt Adjustment	101	0	101	101	0	101	C-9 (W)	-
22 Investment Tax Credit	20	0	20	20	0	20	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(1,351)	(28)	(1,379)	(1,351)	(342)	(1,693)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Morningview

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

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

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE

Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	1991 Aquisition Adjustment Amort. Exp. Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	**NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

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

1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE

Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	0.00%	0.00%	0.00%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Oak Forest - 993

Citrus County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

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

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

AVERAGE 1991 RATE BASE (FINAL)

Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
	(1)	(2)	(3)	(4)	(5)
1	Utility Plant in Service	126,994	(212)	126,782	A-5 (W)
2	Utility Land & Land Rights	3,705	0	3,705	A-5 (W)
3	Non-Used & Useful	(7,704)	0	(7,704)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(66,888)	(336)	(67,224)	A-9 (W)
6	CIAC	(43,978)	0	(43,978)	A-12 (W)
7	Accumulated Amortization of CIAC	16,523	0	16,523	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	575	0	575	C-7 (W)
12	Working Capital Allowance	2,738	281	3,020	A-17 (W)
13	**TOTAL WATER RATE BASE**	31,965	(266)	31,699	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

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

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	126,994	(212)	126,782	A-5 (W)
2	Utility Land & Land Rights	3,705	0	3,705	A-5 (W)
3	Non-Used & Useful	(7,704)	0	(7,704)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(66,888)	(336)	(67,224)	A-9 (W)
6	CIAC	(43,978)	0	(43,978)	A-12 (W)
7	Accumulated Amortization of CIAC	16,523	0	16,523	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	575	0	575	C-7 (W)
12	Working Capital Allowance	2,738	(88)	2,651	A-17 (W)
13	TOTAL WATER RATE BASE	31,965	(635)	31,330	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Oak Forest

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

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

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(423)	0	(212)	A-5 (W)
3					
4	2.				
5					
6					
7		(423)	0	(212)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	(162)	(162)	(162)	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(348)	(174)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		(162)	(510)	(336)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

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

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2.				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(88)	(88)	(88)	A-17 (W)
38					
39	2.				
40					
41					
42		(88)	(88)	(88)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	281	281	281	A-17 (W)
45					
46	2.				
47					
48					
49		281	281	281	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(673)	(597)	(535)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(304)	(229)	(266)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

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

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 12850 ENDED 12/31/82**	93,943
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	93,943
28	1983 Additions	2,679
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	2,679
32	**12/31/83 BALANCE**	96,622
33	1984 Additions	4,788
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	4,788
37	**12/31/84 BALANCE**	101,410
38	1985 Additions	6,186
39	1985 Retirements	250
40	1985 Adjustments	0
41	1985 Net Additions	5,936
42	**12/31/85 BALANCE**	107,346

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

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

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	107,346
2	1986 Additions	7,014
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	7,014
6	**12/31/86 BALANCE**	114,360
7	1987 Additions	5,990
8	1987 Retirements	197
9	1987 Adjustments	0
10	1987 Net Additions	5,793
11	**12/31/87 BALANCE**	120,153
12	1988 Additions	8,575
13	1988 Retirements	973
14	1988 Adjustments	0
15	1988 Net Additions	7,602
16	**12/31/88 BALANCE**	127,755
17	1989 Additions	5,128
18	1989 Retirements	579
19	1989 Adjustments	948
20	1989 Net Additions	5,497
21	**12/31/89 BALANCE**	133,252
22	1990 Additions (A/C 101)	1,445
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	1,445
27	**12/31/90 BALANCE**	134,697
28	1990 General Plant Reallocation Adjustments *	(4,601)
29	**12/31/90 ADJUSTED BALANCE**	130,096
30	1991 Additions (A/C 101)	1,205
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	1,205
35	**12/31/91 BALANCE**	131,301

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Oak Forest

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1991 PLANT IN SERVICE						AVERAGE 1991 PLANT IN SERVICE		
Line No.	Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1	**INTANGIBLE PLANT**										
2	301.1 Organization	423	(424)	0	(0)	(423)	0	0	212	(212)	(0)
3	302.1 Franchises	863	0	0	863	0	0	863	863	0	863
4	339.1 Other Plant & Misc.	1,042	0	0	1,042	0	0	1,042	1,042	0	1,042
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	2,976	0	0	2,976	0	0	2,976	2,976	0	2,976
7	304.2 Structures & Improvements	551	0	0	551	0	0	551	551	0	551
8	305.2 Collect. & Impound.	5	0	0	5	0	0	5	5	0	5
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,741	0	0	3,741	0	0	3,741	3,741	0	3,741
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	26	0	0	26	0	0	26	26	0	26
13	310.2 Power Generation Eq.	1,200	0	0	1,200	0	0	1,200	1,200	0	1,200
14	311.2 Pumping Equipment	35,887	0	0	35,887	0	0	35,887	35,887	0	35,887
15	339.2 Other Plant & Misc.	3,523	0	0	3,523	0	0	3,523	3,523	0	3,523
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	2	0	0	2	0	0	2	2	0	2
18	304.3 Structures & Improvements	611	0	0	611	0	0	611	611	0	611
19	320.3 Water Treatment Eq.	4,900	284	0	5,184	0	0	5,184	5,042	0	5,042
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**										
22	303.4 Land & Land Rights	2	0	0	2	0	0	2	2	0	2
23	304.4 Structures & Improvements	1	0	0	1	0	0	1	1	0	1
24	330.4 Distr. Reservlors	209	0	0	209	0	0	209	209	0	209
25	331.4 Transm. & Distribution	44,041	0	0	44,041	0	0	44,041	44,041	0	44,041
26	333.4 Services	5,026	126	0	5,152	0	0	5,152	5,089	0	5,089
27	334.4 Meters & Meter Installation	10,869	111	0	10,981	0	0	10,981	10,925	0	10,925
28	335.4 Hydrants	62	0	0	62	0	0	62	62	0	62
29	339.4 Other Plant & Misc.	232	0	0	232	0	0	232	232	0	232
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	737	(25)	0	713	0	0	713	725	0	725
32	304.5 Structures & Improvements	3,555	88	0	3,643	0	0	3,643	3,599	0	3,599
33	340.5 Office Furniture & Equipme	1,832	30	0	1,862	0	0	1,862	1,847	0	1,847
34	340.51 Computer Equipment	2,415	876	0	3,291	0	0	3,291	2,853	0	2,853
35	341.5 Transportation Equipment	2,362	182	0	2,544	0	0	2,544	2,453	0	2,453
36	342.5 Stores Equipment	18	4	0	22	0	0	22	20	0	20
37	343.5 Tools, Shop & Garage	938	(17)	0	921	0	0	921	929	0	929
38	344.5 Laboratory Equipment	199	14	0	213	0	0	213	206	0	206
39	345.5 Power Operated Equipment	1,266	(109)	0	1,157	0	0	1,157	1,212	0	1,212
40	346.5 Communication Equipment	368	29	0	397	0	0	397	382	0	382
41	347.5 Miscellaneous Equipment	115	29	0	144	0	0	144	130	0	130
42	348.5 Other Tangible Plant	99	5	0	104	0	0	104	101	0	101
43											
44	**INTANGIBLE PLANT**	2,328	(424)	0	1,905	(423)	0	1,905	2,117	(212)	1,905
45	**SUPPLY & PUMPING**	47,909	0	0	47,909	0	0	47,909	47,909	0	47,909
46	**WATER TREATMENT PLANT**	5,513	284	0	5,797	0	0	5,797	5,655	0	5,655
47	**TRANSM. & DISTRIBUTION**	60,442	238	0	60,680	0	0	60,680	60,561	0	60,561
48	**GENERAL PLANT**	13,903	1,107	0	15,011	0	0	15,011	14,457	0	14,457
49											
50	**TOTAL PLANT IN SERVICE**	130,096	1,205	0	131,301	(423)	0	131,301	130,698	(212)	130,487
51	**LAND & LAND RIGHTS**	3,717	(25)	0	3,693	0	0	3,693	3,705	0	3,705
52	**TOTAL PIS LESS LAND**	126,379	1,229	0	127,608	(423)	0	127,609	126,994	(212)	126,782

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Citrus / Oak Forest

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 INTANGIBLE PLANT						
2 301.1 Organization	(0)	0	0	(0)	0%	0
3 302.1 Franchises	863	0	0	863	0%	0
4 339.1 Other Plant & Misc.	1,042	0	0	1,042	0%	0
5 SOURCE OF SUPPLY & PUMPING						
6 303.2 Land & Land Rights	2,976	0	0	2,976	0%	0
7 304.2 Structures & Improvements	551	0	0	551	0%	0
8 305.2 Collect. & Impound.	5	0	0	5	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	3,741	0	0	3,741	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	26	0	0	26	0%	0
13 310.2 Power Generation Eq.	1,200	0	0	1,200	0%	0
14 311.2 Pumping Equipment	35,887	0	0	35,887	0%	0
15 339.2 Other Plant & Misc.	3,523	0	0	3,523	0%	0
16 WATER TREATMENT PLANT						
17 303.3 Land & Land Rights	2	0	0	2	0%	0
18 304.3 Structures & Improvements	611	0	0	611	0%	0
19 320.3 Water Treatment Eq.	5,042	0	0	5,042	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 TRANSMISSION & DISTRIBUTION						
22 303.4 Land & Land Rights	2	0	0	2	0%	0
23 304.4 Structures & Improvements	1	0	0	1	0%	0
24 330.4 Distr. Reservlors	209	0	0	209	57%	119
25 331.4 Transm. & Distribution	44,041	0	0	44,041	50%	22,021
26 333.4 Services	5,089	0	0	5,089	0%	0
27 334.4 Meters & Meter Insallation	10,925	0	0	10,925	0%	0
28 335.4 Hydrants	62	0	0	62	0%	0
29 339.4 Other Plant & Misc.	232	0	0	232	0%	0
30 GENERAL PLANT						
31 303.5 Land & Land Rights	725	0	0	725	0%	0
32 304.5 Structures & Improvements	3,599	0	0	3,599	0%	0
33 340.5 Office Furniture & Equipment	1,847	0	0	1,847	0%	0
34 340.51 Computer Equipment	2,853	0	0	2,853	0%	0
35 341.5 Transportation Equipment	2,453	0	0	2,453	0%	0
36 342.5 Stores Equipment	20	0	0	20	0%	0
37 343.5 Tools, Shop & Garage	929	0	0	929	0%	0
38 344.5 Laboratory Equipment	206	0	0	206	0%	0
39 345.5 Power Operated Equipment	1,212	0	0	1,212	0%	0
40 346.5 Communication Equipment	382	0	0	382	0%	0
41 347.5 Miscellaneous Equipment	130	0	0	130	0%	0
42 348.5 Other Tangible Plant	101	0	0	101	0%	0
43						
44 INTANGIBLE PLANT	1,905	0	0	1,905		0
45 SUPPLY & PUMPING	47,909	0	0	47,909		0
46 WATER TREATMENT PLANT	5,655	0	0	5,655		0
47 TRANSM. & DISTRIBUTION	60,561	0	0	60,561		22,140
48 GENERAL PLANT	14,457	0	0	14,457		0
49						
50 TOTAL PLANT IN SERVICE	130,487	0	0	130,487		22,140
51 LAND & LAND RIGHTS	3,705	0	0	3,705		0
52 TOTAL PIS LESS LAND	126,782	0	0	126,782		22,140
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				16.97%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	22,140	0	22,140	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(14,435)	0	(14,435)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	7,704	0	7,704	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

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

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 12850 ENDED 12/31/82**	45,321
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	45,321
28	1983 Additions	1,845
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	1,845
32	**12/31/83 BALANCE**	47,166
33	1984 Additions	1,919
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	1,919
37	**12/31/84 BALANCE**	49,085
38	1985 Additions	2,031
39	1985 Retirements	250
40	1985 Adjustments	0
41	1985 Net Additions	1,781
42	**12/31/85 BALANCE**	50,866

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

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

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	50,866
2	1986 Additions	2,144
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	2,144
6	**12/31/86 BALANCE**	53,010
7	1987 Additions	2,260
8	1987 Retirements	197
9	1987 Adjustments	0
10	1987 Net Additions	2,063
11	**12/31/87 BALANCE**	55,073
12	1988 Additions	2,359
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,359
16	**12/31/88 BALANCE**	57,432
17	1989 Additions	2,524
18	1989 Retirements	579
19	1989 Adjustments	0
20	1989 Net Additions	1,945
21	**12/31/89 BALANCE**	59,377
22	1990 Additions	3,724
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,724
26	**12/31/90 BALANCE**	63,101
27	1990 General Plant Reallocation Adjustments *	1,042
28	**12/31/90 ADJUSTED BALANCE**	64,142
29	1991 Additions	5,491
30	1991 Retirements	0
31	1991 Adjustments	510
32	1991 Net Additions	6,001
33	**12/31/91 BALANCE**	70,143

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1	**INTANGIBLE PLANT**									
2	301.1 Organization	(162)	(0)	(162)	162	162	(0)	(162)	162	(0)
3	302.1 Franchises	212	22	234	0	0	234	223	0	223
4	339.1 Other Plant & Misc.	634	42	676	0	0	676	655	0	655
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	60	17	77	0	0	77	68	0	68
8	305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,390	125	2,515	0	0	2,515	2,452	0	2,452
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	1	2	0	0	2	2	0	2
13	310.2 Power Generation Eq.	12	60	72	0	0	72	42	0	42
14	311.2 Pumping Equipment	16,441	1,794	18,235	0	0	18,235	17,338	0	17,338
15	339.2 Other Plant & Misc.	2,315	141	2,456	0	0	2,456	2,386	0	2,386
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	35	19	54	0	0	54	44	0	44
19	320.3 Water Treatment Eq.	1,635	229	1,864	0	0	1,864	1,750	0	1,750
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**									
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs	68	6	74	0	0	74	71	0	71
25	331.4 Transm. & Distribution	28,278	1,024	29,302	0	0	29,302	28,790	0	28,790
26	333.4 Services	2,345	127	2,472	0	0	2,472	2,408	0	2,408
27	334.4 Meters & Meter Insallation	5,312	546	5,859	0	0	5,859	5,585	0	5,585
28	335.4 Hydrants	3	1	5	0	0	5	4	0	4
29	339.4 Other Plant & Misc.	16	9	25	0	0	25	20	0	20
30	**GENERAL PLANT**									
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	470	90	560	0	0	560	515	0	515
33	340.5 Office Furniture & Equipment	591	123	714	0	0	714	653	0	653
34	340.51 Computer Equipment	303	476	779	0	348	1,127	541	174	715
35	341.5 Transportation Equipment	1,494	409	1,903	0	0	1,903	1,698	0	1,698
36	342.5 Stores Equipment	6	1	7	0	0	7	6	0	6
37	343.5 Tools, Shop & Garage	424	58	482	0	0	482	453	0	453
38	344.5 Laboratory Equipment	89	14	103	0	0	103	96	0	96
39	345.5 Power Operated Equipment	968	101	1,069	0	0	1,069	1,018	0	1,018
40	346.5 Communication Equipment	142	38	180	0	0	180	161	0	161
41	347.5 Miscellaneous Equipment	20	9	29	0	0	29	25	0	25
42	348.5 Other Tangible Plant	40	10	50	0	0	50	45	0	45
43										
44	**INTANGIBLE PLANT**	684	63	747	162	162	909	716	162	878
45	**SUPPLY & PUMPING**	21,220	2,138	23,357	0	0	23,357	22,288	0	22,288
46	**WATER TREATMENT PLANT**	1,670	248	1,918	0	0	1,918	1,794	0	1,794
47	**TRANSM. & DISTRIBUTION**	36,022	1,714	37,736	0	0	37,736	36,879	0	36,879
48	**GENERAL PLANT**	4,547	1,328	5,875	0	348	6,223	5,211	174	5,385
49										
50	**TOTAL WATER ACCUM. DEP.**	64,142	5,491	69,633	162	510	70,143	66,888	336	67,224

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Citrus / Oak Forest

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)		(2)	(3)	(4)	(5)	(6)
		AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	(0)	0	(0)	0%	0
3	302.1 Franchises	223	0	223	0%	0
4	339.1 Other Plant & Misc.	655	0	655	0%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0%	0
7	304.2 Structures & Improvements	68	0	68	0%	0
8	305.2 Collect. & Impound.	0	0	0	0%	0
9	306.2 Lake, River & Other	0	0	0	0%	0
10	307.2 Wells & Springs	2,452	0	2,452	0%	0
11	308.2 Infiltration Galleries	0	0	0	0%	0
12	309.2 Supply Mains	2	0	2	0%	0
13	310.2 Power Generation Eq.	42	0	42	0%	0
14	311.2 Pumping Equipment	17,338	0	17,338	0%	0
15	339.2 Other Plant & Misc.	2,386	0	2,386	0%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0%	0
18	304.3 Structures & Improvements	44	0	44	0%	0
19	320.3 Water Treatment Eq.	1,750	0	1,750	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0%	0
23	304.4 Structures & Improvements	0	0	0	0%	0
24	330.4 Distr. Reservlors	71	0	71	57%	40
25	331.4 Transm. & Distribution	28,790	0	28,790	50%	14,395
26	333.4 Services	2,408	0	2,408	0%	0
27	334.4 Meters & Meter Installation	5,585	0	5,585	0%	0
28	335.4 Hydrants	4	0	4	0%	0
29	339.4 Other Plant & Misc.	20	0	20	0%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0%	0
32	304.5 Structures & Improvements	515	0	515	0%	0
33	340.5 Office Furniture & Equipment	653	0	653	0%	0
34	340.51 Computer Equipment	715	0	715	0%	0
35	341.5 Transportation Equipment	1,698	0	1,698	0%	0
36	342.5 Stores Equipment	6	0	6	0%	0
37	343.5 Tools, Shop & Garage	453	0	453	0%	0
38	344.5 Laboratory Equipment	96	0	96	0%	0
39	345.5 Power Operated Equipment	1,018	0	1,018	0%	0
40	346.5 Communication Equipment	161	0	161	0%	0
41	347.5 Miscellaneous Equipment	25	0	25	0%	0
42	348.5 Other Tangible Plant	45	0	45	0%	0
43						
44	**INTANGIBLE PLANT**	878	0	878		0
45	**SUPPLY & PUMPING**	22,288	0	22,288		0
46	**WATER TREATMENT PLANT**	1,794	0	1,794		0
47	**TRANSM. & DISTRIBUTION**	36,879	0	36,879		14,435
48	**GENERAL PLANT**	5,385	0	5,385		0
49						
50	**TOTAL**	**67,224**	**0**	**67,224**		**14,435**
51	**Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				**21.47%**	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

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

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 12850 ENDED 12/31/82**	35,765
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	35,765
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	35,765
33	1984 Additions	300
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	300
37	**12/31/84 BALANCE**	36,065
38	1985 Additions	450
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	450
42	**12/31/85 BALANCE**	36,515

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

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

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	36,515
2	1986 Additions	1,350
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,350
6	**12/31/86 BALANCE**	37,865
7	1987 Additions	900
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	900
11	**12/31/87 BALANCE**	38,765
12	1988 Additions	1,575
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,575
16	**12/31/88 BALANCE**	40,340
17	1989 Additions	2,275
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,275
21	**12/31/89 BALANCE**	42,615
22	1990 Additions	1,125
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,125
26	**12/31/90 BALANCE**	43,740
27	1991 Additions	475
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	475
31	**12/31/91 BALANCE**	44,215

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 CIAC						AVERAGE 1991 CIAC		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
	WATER									
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	18,070	0	18,070	0	0	18,070	18,070	0	18,070
3	Meter Installation Fees	25,670	475	26,145	0	0	26,145	25,908	0	25,908
4	Contributed Lines	0	0	0	0	0	0	0	0	0
5	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0
7	TOTAL WATER CIAC	43,740	475	44,215	0	0	44,215	43,978	0	43,978

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

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

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 12850 ENDED 12/31/82**	9,511
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	9,511
28	1983 Additions	715
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	715
32	**12/31/83 BALANCE**	10,226
33	1984 Additions	718
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	718
37	**12/31/84 BALANCE**	10,944
38	1985 Additions	726
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	726
42	**12/31/85 BALANCE**	11,670

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

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

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	11,670
2	1986 Additions	744
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	744
6	**12/31/86 BALANCE**	12,414
7	1987 Additions	766
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	766
11	**12/31/87 BALANCE**	13,180
12	1988 Additions	791
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	791
16	**12/31/88 BALANCE**	13,971
17	1989 Additions	830
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	830
21	**12/31/89 BALANCE**	14,801
22	1990 Additions	864
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	864
26	**12/31/90 BALANCE**	15,665
27	1991 Additions	1,717
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,717
31	**12/31/91 BALANCE**	17,382

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Citrus / Oak Forest

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	6,637	422	7,059	0	0	7,059	6,848	0	6,848
3 Meter Installation Fees	9,027	1,295	10,323	0	0	10,323	9,675	0	9,675
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER ACCUM. AMORT. CIAC	15,665	1,717	17,382	0	0	17,382	16,523	0	16,523

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

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

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ *Adjustments*	
		0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	
16		0
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

FPSC

Company: SSU / Citrus / Oak Forest

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

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

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1 Operation and Maintenance Expenses	21,907	(701)	21,206	21,907	2,250	24,156	B-1 (W)
2 Divided by	8	8	8	8	8	8	
3 TOTAL WORKING CAPITAL ALLOWANCE	2,738	(88)	2,651	2,738	281	3,020	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,686,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	GROSS UTILITY PLANT	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	TOTAL CURRENT ASSETS	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	TOTAL OTHER ASSETS AND DEFERRED CHARGES	18,353,872	14,722,458
32			
33	TOTAL ASSETS	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	*Advances For Construction*	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: SSU / Citrus / Oak Forest

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

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

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant In Service - %	16.97%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	21.47%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Oak Forest - 993

Citrus County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

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

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	17,990	7,390	25,380	10,060	35,440	39.64%	B-4, B-3 (W)
3 Other Revenues	150	65	215	0	215		B-4 (W)
4 **TOTAL OPERATING REVENUES**	18,140	7,455	25,595	10,060	35,655		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	21,907	2,250	24,156	0	24,156		B-5 (W)
6 Depreciation, net of CIAC Amort.	3,258	0	3,258	0	3,258		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	2,120	1,163	3,283	453	3,735		B-15, B-3 (W)
9 Provision For Income Taxes	(4,305)	1,527	(2,778)	3,615	837		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	22,980	4,939	27,919	4,068	31,987		
11 **NET OPERATING INCOME:**	(4,840)	2,515	(2,324)	5,992	3,668		
12 **RATE BASE**	31,965		31,699		31,699		A-1 (W)
13 **RATE OF RETURN**	-15.14%		-7.33%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

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

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	17,990	7,390	25,380	7,228	32,608	28.48%	B-4, B-3 (W)
3 Other Revenues	150	0	150	0	150		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**18,140**	**7,390**	**25,530**	**7,228**	**32,758**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	21,907	(701)	21,206	0	21,206		B-5 (W)
6 Depreciation, net of CIAC Amort.	3,258	0	3,258	0	3,258		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	2,120	1,160	3,280	325	3,605		B-15, B-3 (W)
9 Provision For Income Taxes	(4,305)	2,621	(1,684)	2,598	913		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	**22,980**	**3,080**	**26,060**	**2,923**	**28,983**		
11 **NET OPERATING INCOME:**	**(4,840)**	**4,309**	**(530)**	**4,305**	**3,775**		
12 **RATE BASE**	**31,965**		**31,330**		**31,330**		A-1 (W)
13 **RATE OF RETURN**	**-15.14%**		**-1.69%**		**12.05%**		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

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

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

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	13.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.05%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	31,330		31,699		A-1 (W)	-
5	Required Income (L3 x L4)	3,775		3,668		-	-
6	Adjusted Income under Present Rates	(530)		(2,324)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	4,305		5,992		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	6,903		9,607		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	7,228		10,060		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	6,903		9,607		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	2,598		3,615		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	325		453		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	4,305		5,992			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	13.95%	6.29%
25	Adjustment for Gas	-2.41%	13.95%	-0.34%
26	TOTAL	100.00%		12.05%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

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

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	7,390	7,455	B-4 (W)
3				
4	2.			
5				
6		7,390	7,455	
7				
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(701)	(701)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		605	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		129	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		230	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(18)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		755	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,249	B-5 (W)
22				
23		(701)	2,250	
24				
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30		0	0	
31				
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37		0	0	
38				
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	333	335	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	828	828	B-15 (W)
43	and reclassify consistent with NARUC.			
44		1,160	1,163	
45				
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	2,621	1,527	B-16 (W)
48				
49	2.			
50				
51		2,621	1,527	
52				
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	4,309	2,515	

PRESENT WATER OPERATING REVENUES - 1991

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

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

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	17,928	0	
4	461.2 Metered - Commercial	0	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Public Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	17,928	7,452	25,380
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	63	0	
16	**SUBTOTAL OTHER WATER SALES**	63	(63)	0
17	**TOTAL WATER SALES**	17,990	7,390	25,380
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	150	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	150	65	215
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	18,140	7,390	25,530
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	18,140	7,455	25,595

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Citrus / Oak Forest

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

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

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	9,591	653	10,244	5,718	286	6,004	971	151	1,122	2,902	216	3,118
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,846	330	3,176	1,517	(389)	1,128	278	(78)	200	1,051	797	1,848
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	4,155	5	4,160	4,105	0	4,105	0	4	4	50	1	51
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	231	8	240	231	8	240	0	0	0	0	0	0
8	620 Materials and Supplies	683	46	729	434	16	449	9	16	25	240	14	254
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	233	10	243	0	0	0	0	0	0	233	10	243
11	633 Contractual Services - Legal	95	6	101	0	0	0	0	0	0	95	6	101
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,386	54	1,440	1,273	46	1,319	0	0	0	113	8	121
14	641 Rental of Building/Real Prop.	45	22	68	0	0	0	0	0	0	45	22	68
15	642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650 Transportation Expense	748	34	782	745	27	772	2	6	8	1	1	2
17	656 Insurance - Vehicle	138	23	161	0	0	0	0	0	0	138	23	161
18	657 Insurance - General Liability	160	18	178	0	0	0	0	0	0	160	18	178
19	658 Insurance - Workman's Comp.	3	332	335	0	199	199	0	35	35	3	98	101
20	659 Insurance - Other	94	4	98	0	0	0	0	0	0	94	4	98
21	660 Advertising Expense	10	1	11	0	0	0	0	0	0	10	1	11
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	605	605	0	0	0	0	0	0	0	605	605
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	252	16	268	0	0	0	252	16	268	0	0	0
25	675 Miscellaneous Expenses	1,234	83	1,317	0	0	0	2	6	8	1,233	77	1,309
26	TOTAL WATER O&M EXPENSES	21,907	2,250	24,156	14,023	194	14,216	1,513	157	1,670	6,371	1,899	8,270
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	9,591	653	10,244	5,718	286	6,004	971	151	1,122	2,902	216	3,118
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,846	330	3,176	1,517	(389)	1,128	278	(78)	200	1,051	797	1,848
31	TOTAL WATER LABOR COSTS	12,437	983	13,420	7,234	(103)	7,132	1,249	73	1,322	3,954	1,012	4,966

0211

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Citrus / Oak Forest

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

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

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	9,591	0	9,591	5,718	0	5,718	971	0	971	2,902	0	2,902
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,846	(1,020)	1,826	1,517	(428)	1,089	278	(93)	185	1,051	(498)	553
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	4,155	0	4,155	4,105	0	4,105	0	0	0	50	0	50
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	231	0	231	231	0	231	0	0	0	0	0	0
8	620 Materials and Supplies	683	0	683	434	0	434	9	0	9	240	0	240
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	233	0	233	0	0	0	0	0	0	233	0	233
11	633 Contractual Services - Legal	95	0	95	0	0	0	0	0	0	95	0	95
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,386	0	1,386	1,273	0	1,273	0	0	0	113	0	113
14	641 Rental of Building/Real Prop.	45	0	45	0	0	0	0	0	0	45	0	45
15	642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650 Transportation Expense	748	0	748	745	0	745	2	0	2	1	0	1
17	656 Insurance - Vehicle	138	0	138	0	0	0	0	0	0	138	0	138
18	657 Insurance - General Liability	160	0	160	0	0	0	0	0	0	160	0	160
19	658 Insurance - Workman's Comp.	3	319	322	0	192	192	0	33	33	3	94	98
20	659 Insurance - Other	94	0	94	0	0	0	0	0	0	94	0	94
21	660 Advertising Expense	10	0	10	0	0	0	0	0	0	10	0	10
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	252	0	252	0	0	0	252	0	252	0	0	0
25	675 Miscellaneous Expenses	1,234	0	1,234	0	0	0	2	0	2	1,233	0	1,233
26	**TOTAL WATER O&M EXPENSES**	**21,907**	**(701)**	**21,206**	**14,023**	**(236)**	**13,787**	**1,513**	**(61)**	**1,453**	**6,371**	**(404)**	**5,967**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	9,591	0	9,591	5,718	0	5,718	971	0	971	2,902	0	2,902
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,846	(1,020)	1,826	1,517	(428)	1,089	278	(93)	185	1,051	(498)	553
31	**TOTAL WATER LABOR COSTS**	**12,437**	**(1,020)**	**11,417**	**7,234**	**(428)**	**6,806**	**1,249**	**(93)**	**1,156**	**3,954**	**(498)**	**3,455**

0212

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

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

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

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 TOTAL O & M Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.1-8 Salaries & Wages - Employees	698	854	670	702	898	802	729	903	624	885	878	949	9,591	0	9,591	653	10,244
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	219	264	229	205	255	238	216	286	191	255	259	230	2,846	(1,020)	1,826	330	3,176
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	356	310	295	353	342	390	324	307	345	399	378	354	4,155	0	4,155	5	4,160
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	0	93	0	0	43	0	0	0	95	0	231	0	231	8	240
8	620.1-8 Materials and Supplies	74	143	149	20	33	38	22	21	59	72	24	28	683	0	683	46	729
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	17	20	19	19	20	19	20	18	20	20	18	24	233	0	233	10	243
11	633.1-8 Contractual Services - Legal	7	8	8	8	8	8	8	7	8	8	7	10	95	0	95	6	101
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	47	49	48	329	10	9	425	59	10	176	190	36	1,386	0	1,386	54	1,440
14	641.1-8 Rental of Building/Real Prop.	3	4	4	4	4	4	4	4	4	4	3	5	45	0	45	22	68
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
16	650.1-8 Transportation Expense	99	39	82	67	69	37	132	41	32	56	64	30	748	0	748	34	782
17	656.1-8 Insurance - Vehicle	10	12	11	11	12	11	12	11	12	12	10	14	138	0	138	23	161
18	657.1-8 Insurance - General Liability	12	14	13	13	14	13	14	13	14	14	12	16	160	0	160	18	178
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	3	319	322	332	335
20	659.1-8 Insurance - Other	7	8	8	8	8	8	8	7	8	8	7	9	94	0	94	4	98
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10	1	11
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	605	605
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	14	20	25	20	22	17	20	22	18	21	24	29	252	0	252	16	268
25	675.1-8 Miscellaneous Expenses	89	105	99	101	104	102	107	97	104	108	93	125	1,234	0	1,234	83	1,317
26	TOTAL WATER O&M EXPENSES	1,651	1,850	1,660	1,955	1,799	1,697	2,085	1,796	1,449	2,040	2,063	1,859	21,907	(701)	21,206	2,250	24,156

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	9,591	653	10,244
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	2,846	330	3,176
31	TOTAL WATER LABOR COSTS	12,437	983	13,420

0213

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

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

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

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
														1991 DIRECT O & M				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.1-6 Salaries & Wages - Employees	436	527	339	387	570	495	400	592	311	550	567	542	5,718	0	5,718	286	6,004
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	128	152	117	97	142	132	102	180	82	140	153	91	1,517	(428)	1,089	(389)	1,128
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	352	306	291	349	338	386	320	303	341	395	375	349	4,105	0	4,105	0	4,105
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	0	93	0	0	43	0	0	0	95	0	231	0	231	8	240
8	620.1-6 Materials and Supplies	57	121	129	0	12	17	0	1	38	51	5	3	434	0	434	16	449
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Accl.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	39	39	39	320	0	0	415	50	0	166	181	24	1,273	0	1,273	46	1,319
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	99	39	82	67	69	36	132	40	32	56	63	29	745	0	745	27	772
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	192	192	199	199
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	1,111	1,184	996	1,314	1,131	1,066	1,413	1,167	805	1,358	1,439	1,038	14,023	(236)	13,787	194	14,216

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	5,718	286	6,004
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	1,517	(389)	1,128
31	TOTAL WATER DIRECT LABOR COSTS	7,234	(103)	7,132

0214

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

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

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

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 CUSTOMER ACCTS.				
Line No. Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1 601.7 Salaries & Wages - Employees	53	79	97	78	84	67	76	83	68	81	92	114	971	0	971	151	1,122
2 603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.7 Employee Pensions & Benefits	15	23	28	22	24	19	22	24	19	23	26	33	278	(93)	185	(78)	200
4 610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	4
6 616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 620.7 Materials and Supplies	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	16	25
9 631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	6	8
17 656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	33	33	35	35
20 659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.7 Bad Debt Expense	14	20	25	20	22	17	20	22	18	21	24	29	252	0	252	16	268
25 675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	6	8
26 TOTAL WATER CUSTOMER ACCOUNTS	83	123	151	122	130	104	119	130	106	126	143	177	1,513	(61)	1,453	157	1,670

Total Labor	Total Labor	Adjustments	Total Adj. Labor
601.7 Salaries & Wages - Employees	971	151	1,122
603.7 Salaries & Wages - Officers, Etc.	0	0	0
604.7 Employee Pensions & Benefits	278	(78)	200
TOTAL WATER CUST ACCTS LABOR COSTS	1,249	73	1,322

0215

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

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

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

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]
1	601.8 Salaries & Wages - Employees	209	247	234	237	245	240	252	228	245	254	219	293	2,902	0	2,902	216	3,118
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	76	90	85	86	89	87	91	82	89	92	79	106	1,051	(498)	553	797	1,848
4	*610.8 Purchased Water*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
5	615.8 Purchased Power	4	4	4	4	4	4	4	4	4	4	4	5	50	0	50	1	51
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	17	20	19	20	20	20	21	19	20	21	18	24	240	0	240	14	254
9	*631.8 Contractual Services - Engr.*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	17	20	19	19	20	19	20	18	20	20	18	24	233	0	233	10	243
11	633.8 Contractual Services - Legal	7	8	8	8	8	8	8	7	8	8	7	10	95	0	95	6	101
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	8	10	9	9	10	9	10	9	10	10	9	11	113	0	113	8	121
14	641.8 Rental of Building/Real Prop.	3	4	4	4	4	4	4	4	4	4	3	5	45	0	45	22	68
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	2
17	656.8 Insurance - Vehicle	10	12	11	11	12	11	12	11	12	12	10	14	138	0	138	23	161
18	657.8 Insurance - General Liability	12	14	13	13	14	13	14	13	14	14	12	16	160	0	160	18	178
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	3	94	98	98	101
20	659.8 Insurance - Other	7	8	8	8	8	8	8	7	8	8	7	9	94	0	94	4	98
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10	1	11
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	605	605
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	*670.8 Bad Debt Expense*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
25	675.8 Miscellaneous Expenses	89	105	99	101	104	102	107	97	104	108	93	124	1,233	0	1,233	77	1,309
26	**TOTAL WATER A&G EXPENSES**	458	543	513	520	538	527	554	500	538	557	481	643	6,371	(404)	5,967	1,899	8,270

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	2,902	216	3,118
29	*603.8 Salaries & Wages - Officers, Etc.*	0	0	0
30	604.8 Employee Pensions & Benefits	1,051	797	1,848
31	**TOTAL WATER A&G LABOR COSTS**	3,954	1,012	4,966

0216

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Citrus / Oak Forest

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

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

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	9,591	0	9,591	9,591	0	0	71	112	(18)	9,756	488	0	653	10,244
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	2,846	(1,020)	1,826	2,846	(1,020)	0	19	15	0	1,859	67	1,249	330	3,176
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	4,155	0	4,155	4,155	0	0	1	4	0	4,160	0	0	5	4,160
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	231	0	231	231	0	0	0	0	0	231	8	0	8	240
8 620.1-8 Materials and Supplies	683	0	683	683	0	0	3	17	0	703	26	0	46	728
9 631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-8 Contractual Services - Acct.	233	0	233	233	0	0	1	0	0	235	8	0	10	243
11 633.1-8 Contractual Services - Legal	95	0	95	95	0	0	2	0	0	97	4	0	6	101
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	1,386	0	1,386	1,386	0	0	4	0	0	1,390	50	0	54	1,440
14 641.1-8 Rental of Building/Real Prop.	45	0	45	45	0	0	0	20	0	65	2	0	22	88
15 642.1-8 Rental of Equipment	2	0	2	2	0	0	0	0	0	2	0	0	0	2
16 650.1-8 Transportation Expense	748	0	748	748	0	0	1	6	0	754	27	0	34	782
17 656.1-8 Insurance - Vehicle	138	0	138	138	0	0	4	14	0	155	6	0	23	181
18 657.1-8 Insurance - General Liability	160	0	160	160	0	0	3	8	0	172	6	0	18	178
19 658.1-8 Insurance - Workmen's Comp.	3	319	322	3	319	0	0	1	0	323	12	0	332	335
20 659.1-8 Insurance - Other	94	0	94	94	0	0	0	0	0	94	3	0	4	98
21 660.1-8 Advertising Expense	10	0	10	10	0	0	0	0	0	10	0	0	1	11
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	605	0	0	0	605	0	0	605	605
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	252	0	252	252	0	0	0	16	0	268	0	0	16	268
25 675.1-8 Miscellaneous Expenses	1,234	0	1,234	1,234	0	0	20	16	0	1,271	46	0	83	1,317
26 TOTAL WATER O&M EXPENSES	21,907	(701)	21,206	21,907	(701)	605	128	230	(18)	22,152	755	1,249	2,258	24,158

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0217

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (6XX.1 - .6)

Company: SSU / Citrus / Oak Forest

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

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

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	5,718		5,718	5,718						5,718	286		286	6,004
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	1,517	(428)	1,089	1,517	(428)					1,089	40		(389)	1,128
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	4,105		4,105	4,105						4,105			0	4,105
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	231		231	231						231	8		8	240
8 620.1-6 Materials and Supplies	434		434	434						434	16		16	449
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,273		1,273	1,273						1,273	46		46	1,319
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	745		745	745						745	27		27	772
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	192	192	0	192					192	7		199	199
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 TOTAL WATER DIRECT O&M EXPENSES	14,023	(236)	13,787	14,023	(236)	0	0	0	0	13,787	430	0	194	14,216

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0218

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Oak Forest

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

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

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	971		971	971				107	(9)	1,069	53		151	1,122
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	278	(93)	185	278	(93)			8		193	7		(78)	200
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				4		4			4	4
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	9		9	9				15		24	1		16	25
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	2		2	2				6		7	0		6	6
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	33	33	0	33			1		33	1		35	35
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	252		252	252				16		268			16	268
25 675.7 Miscellaneous Expenses	2		2	2				6		7	0		6	6
26 TOTAL WATER CUST ACCT EXPENSES	1,513	(61)	1,453	1,513	(61)	0	0	164	(9)	1,607	63	0	157	1,670

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0219

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Oak Forest

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

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

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
								ALLOCATED LEHIGH COSTS							
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.8 Salaries & Wages - Employees	2,902		2,902	2,902			71	5	(9)	2,970	148		216	3,118
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	604.8 Employee Pensions & Benefits	1,051	(498)	553	1,051	(498)		19	6		578	21	1,249	797	1,849
4	610.8 Purchased Water	0		0	0			0	0		0			0	0
5	615.8 Purchased Power	50		50	50			1	0		51			1	51
6	616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7	618.8 Chemicals	0		0	0			0	0		0	0		0	0
8	620.8 Materials and Supplies	240		240	240			3	2		245	9		14	254
9	631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10	632.8 Contractual Services - Acct.	233		233	233			1	0		235	9		10	243
11	633.8 Contractual Services - Legal	95		95	95			2	0		97	4		6	101
12	634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13	635.8 Contractual Services - Other	113		113	113			4	0		117	4		8	121
14	641.8 Rental of Building/Real Prop.	45		45	45			0	20		65	2		22	88
15	642.8 Rental of Equipment	2		2	2			0	0		2	0		0	2
16	650.8 Transportation Expense	1		1	1			1	0		2	0		1	2
17	656.8 Insurance - Vehicle	138		138	138			4	14		155	6		23	161
18	657.8 Insurance - General Liability	160		160	160			3	8		172	6		18	178
19	658.8 Insurance - Workman's Comp.	3	94	98	3	94		0	0		98	4		98	101
20	659.8 Insurance - Other	94		94	94			0	0		94	3		4	98
21	660.8 Advertising Expense	10		10	10			0	0		10	0		1	11
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		605	0	0		605			605	605
23	667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24	670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25	675.8 Miscellaneous Expenses	1,233		1,233	1,233			20	11		1,264	46		77	1,309
26	TOTAL WATER A&G EXPENSES	6,371	(404)	5,967	6,371	(404)	605	129	66	(9)	6,759	262	1,249	1,898	8,270

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0220

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Citrus / Oak Forest

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

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

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	6,610		9,591	2,981	45.10%	11,006	(1,415)	-12.85%
2	603.1-8 Salaries & Wages - Officers, Etc.	141		0	(141)	-100.00%	235	(235)	-100.00%
3	604.1-8 Employee Pensions & Benefits	241		1,826	1,585	657.72%	401	1,425	355.10%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	3,992		4,155	163	4.08%	6,647	(2,492)	-37.49%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	106		231	125	118.33%	176	55	31.13%
8	620.1-8 Materials and Supplies	92		683	591	642.51%	153	530	345.96%
9	631.1-8 Contractual Services - Engr.	20		0	(20)	-97.63%	33	(33)	-98.57%
10	632.1-8 Contractual Services - Acct.	185		233	48	26.15%	308	(75)	-24.23%
11	633.1-8 Contractual Services - Legal	38		95	57	149.73%	63	32	49.99%
12	634.1-8 Contractual Services - Mgmt. Fees	57		0	(57)	-100.00%	95	(95)	-100.00%
13	635.1-8 Contractual Services - Other	427		1,386	959	224.65%	711	675	94.99%
14	641.1-8 Rental of Building/Real Prop.	143		45	(98)	-68.36%	238	(193)	-81.00%
15	642.1-8 Rental of Equipment	65		2	(63)	-97.36%	108	(107)	-98.41%
16	650.1-8 Transportation Expense	200		748	548	273.90%	333	415	124.56%
17	656.1-8 Insurance - Vehicle	377		138	(239)	-63.49%	628	(490)	-78.07%
18	657.1-8 Insurance - General Liability	230		160	(70)	-30.36%	383	(223)	-58.17%
19	658.1-8 Insurance - Workman's Comp.	138		322	184	133.52%	230	92	40.25%
20	659.1-8 Insurance - Other	136		94	(42)	-31.03%	226	(133)	-58.58%
21	660.1-8 Advertising Expense	11		10	(1)	-10.10%	18	(8)	-46.00%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	96		252	156	161.98%	160	92	57.35%
25	675.1-8 Miscellaneous Expenses	1,540		1,234	(306)	-19.84%	2,564	(1,330)	-51.86%
26	TOTAL WATER O&M EXPENSES	14,845		21,206	6,361	42.85%	24,717	(3,510)	-14.20%
27	SUBTOTAL (less accts. 666 & 667)	14,845		21,206	6,361	42.85%	24,717	(3,510)	-14.55%
28	Average ERC's	103		138	35	33.98%			
29	Average Consumer Price Index - U	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		66.50%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 12850, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Citrus / Oak Forest

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

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

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	4,777		5,718	941	19.69%	7,954	(2,236)	-28.11%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			1,089	1,089	N.A.	0	1,089	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	3,929		4,105	176	4.48%	6,542	(2,437)	-37.25%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	106		231	125	118.33%	176	55	31.13%
8	620.1-6 Materials and Supplies	91		434	343	376.52%	152	282	186.20%
9	631.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other			1,273	1,273	N.A.	0	1,273	N.A.
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	1		0	(1)	-100.00%	2	(2)	-100.00%
16	650.1-6 Transportation Expense	182		745	563	309.36%	303	442	145.88%
17	656.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.			192	192	N.A.	0	192	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	10		0	(10)	-100.00%	17	(17)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**9,096**		**13,787**	**4,691**	**51.57%**	**15,145**	**(1,358)**	**-8.97%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,096**		**13,787**	**4,691**	**51.57%**	**15,145**	**(1,358)**	**-8.85%**
28	**Average ERC's**	**103**		**138**	**35**	**33.98%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**66.50%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 12850, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Oak Forest

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

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

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	909		971	62	6.81%	1,513	(543)	-35.85%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			185	185	N.A.	0	185	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	1		9	8	832.89%	2	8	460.30%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	8		2	(6)	-81.22%	13	(12)	-88.72%
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			33	33	N.A.	0	33	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	96		252	156	161.98%	160	92	57.35%
25	675.7 Miscellaneous Expenses	5		2	(3)	-63.92%	8	(7)	-78.33%
26	**TOTAL WATER O&M EXPENSES**	**1,019**		**1,453**	**434**	**42.55%**	**1,697**	**(244)**	**-14.39%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,019**		**1,453**	**434**	**42.55%**	**1,697**	**(244)**	**-14.80%**
28	**Average ERC's**	**103**		**138**	**35**	**33.98%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**66.50%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 12850, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Oak Forest

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

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

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	924		2,902	1,978	214.12%	1,538	1,364	88.66%
2	603.8 Salaries & Wages - Officers, Etc.	141		0	(141)	-100.00%	235	(235)	-100.00%
3	604.8 Employee Pensions & Benefits	241		553	312	129.30%	401	151	37.72%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	83		50	(13)	-20.78%	105	(55)	-52.42%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies			240	240	N.A.	0	240	N.A.
9	631.8 Contractual Services - Engr.	20		0	(20)	-97.63%	33	(33)	-98.57%
10	632.8 Contractual Services - Acct.	185		233	48	26.15%	308	(75)	-24.23%
11	633.8 Contractual Services - Legal	38		95	57	149.73%	63	32	49.99%
12	634.8 Contractual Services - Mgmt. Fees	57		0	(57)	-100.00%	95	(95)	-100.00%
13	635.8 Contractual Services - Other	427		113	(314)	-73.47%	711	(598)	-84.07%
14	641.8 Rental of Building/Real Prop.	143		45	(98)	-68.36%	238	(193)	-81.00%
15	642.8 Rental of Equipment	64		2	(62)	-97.32%	107	(105)	-98.39%
16	650.8 Transportation Expense	10		1	(9)	-87.91%	17	(15)	-92.74%
17	656.8 Insurance - Vehicle	377		138	(239)	-63.49%	628	(490)	-78.07%
18	657.8 Insurance - General Liability	230		160	(70)	-30.36%	383	(223)	-58.17%
19	658.8 Insurance - Workman's Comp.	138		98	(40)	-29.33%	230	(132)	-57.56%
20	659.8 Insurance - Other	136		94	(42)	-31.03%	226	(133)	-58.58%
21	660.8 Advertising Expense	11		10	(1)	-10.10%	18	(8)	-46.00%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	1,525		1,233	(292)	-19.17%	2,539	(1,306)	-51.45%
26	**TOTAL WATER O&M EXPENSES**	**4,730**		**5,967**	**1,237**	**26.15%**	**7,875**	**(1,908)**	**-24.23%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,730**		**5,967**	**1,237**	**26.15%**	**7,875**	**(1,908)**	**-31.98%**
28	**Average ERC's**	**103**		**138**	**35**	**33.98%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**66.50%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 12850, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

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

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	(1,415)	-12.85%	
2	603.1-S Salaries & Wages - Officers, Etc.	(235)	-100.00%	
3	604.1-S Employee Pensions & Benefits	1,425	355.10%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(2,492)	-37.40%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	55	31.13%	
8	620.1-S Materials and Supplies	530	345.96%	
9	631.1-S Contractual Services - Engr.	(33)	-98.57%	
10	632.1-S Contractual Services - Acct.	(75)	-24.23%	
11	633.1-S Contractual Services - Legal	32	49.99%	
12	634.1-S Contractual Services - Mgmt. Fees	(95)	-100.00%	
13	635.1-S Contractual Services - Other	675	94.99%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(193)	-81.00%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(107)	-98.41%	
16	650.1-S Transportation Expense	415	124.56%	
17	656.1-S Insurance - Vehicle	(490)	-78.07%	
18	657.1-S Insurance - General Liability	(223)	-58.17%	
19	658.1-S Insurance - Workman's Comp.	92	40.25%	
20	659.1-S Insurance - Other	(133)	-58.58%	
21	660.1-S Advertising Expense	(8)	-46.00%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	0	N.A.	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	92	57.35%	
25	675.1-S Miscellaneous Expenses	(1,330)	-51.86%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(3,510)	-14.20%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. *In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual* Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

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

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			**Total**	**$1,772,200**	

37 Estimate Through
38 [ ] PAA
39 [X] Commission Hearing

41 Amortiaztion Period 4 Years
42 Explanation if different from Section 367.0816, Florida Statutes

Line No.	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$2,420
50	Total Projected Rate Case Expense	1,772,200	2,420
52	**Annual Amortization Over 4 Years**	**$443,050**	**$605**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	138
57	% of Total	100%	0.1366%
59	(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Citrus / Oak Forest

FPSC

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

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

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	There were no major maintenance projects that exceeded 2% of test year revenues per system.			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Citrus / Oak Forest

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Citrus / Oak Forest

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

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

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	863	40	2.50%	22	0	22
4	339.1 Other Plant & Misc.	1,042	25	4.00%	42	0	42
5	**SOURCE OF SUPPLY & PUMPING**						
6	*303.2 Land & Land Rights*	2,976	0	N.A.	0	0	0
7	304.2 Structures & Improvements	551	33	3.03%	17	0	17
8	305.2 Collect. & Impound.	5	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	3,741	30	3.33%	125	0	125
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	26	35	2.86%	1	0	1
13	310.2 Power Generation Eq.	1,200	20	5.00%	60	0	60
14	311.2 Pumping Equipment	35,887	20	5.00%	1,794	0	1,794
15	339.2 Other Plant & Misc.	3,523	25	4.00%	141	0	141
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	2	0	N.A.	0	0	0
18	304.3 Structures & Improvements	611	33	3.03%	19	0	19
19	320.3 Water Treatment Eq.	5,042	22	4.55%	229	0	229
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	2	0	N.A.	0	0	0
23	304.4 Structures & Improvements	1	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	209	37	2.70%	6	0	6
25	331.4 Transm. & Distribution	44,041	43	2.33%	1,024	0	1,024
26	333.4 Services	5,089	40	2.50%	127	0	127
27	334.4 Meters & Meter Installation	10,925	20	5.00%	546	0	546
28	*335.4 Hydrants*	62	45	2.22%	1	0	1
29	339.4 Other Plant & Misc.	232	25	4.00%	9	0	9
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	725	0	N.A.	0	0	0
32	304.5 Structures & Improvements	3,599	40	2.50%	90	0	90
33	340.5 Office Furniture & Equipment	1,847	15	6.67%	123	0	123
34	340.51 Computer Equipment	2,853	6	16.67%	476	0	476
35	341.5 Transportation Equipment	2,453	6	16.67%	409	0	409
36	342.5 Stores Equipment	20	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	929	16	6.25%	58	0	58
38	344.5 Laboratory Equipment	206	15	6.67%	14	0	14
39	345.5 Power Operated Equipment	1,212	12	8.33%	101	0	101
40	346.5 Communication Equipment	382	10	10.00%	38	0	38
41	347.5 Miscellaneous Equipment	130	15	6.67%	9	0	9
42	348.5 Other Tangible Plant	101	10	10.00%	10	0	10
43							
44	**INTANGIBLE PLANT**	1,905		3.32%	63	0	63
45	**SUPPLY & PUMPING**	47,909		4.46%	2,138	0	2,138
46	**WATER TREATMENT PLANT**	5,655		4.38%	248	0	248
47	**TRANSM. & DISTRIBUTION**	60,561		2.83%	1,714	0	1,714
48	**GENERAL PLANT**	14,457		9.19%	1,328	0	1,328
49							
51	**TOTAL DEPRECIATION EXPENSE**	130,487		4.21%	5,491	0	5,491
52	**AMORTIZATION OF CIAC**				(1,717)	0	(1,717)
53	**NON-USED AND USEFUL**				(515)	0	(515)
54	***NET DEPRECIATION EXPENSE - WATER***				3,259	0	3,259

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Citrus / Oak Forest

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

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

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
		1991 CIAC AMORTIZATION EXPENSE			
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	4.71%	0	0	0
2 Line/Main Extension Fees	18,070	2.33%	422	0	422
3 Meter Installation Fees	25,908	5.00%	1,295	0	1,295
4 Contributed Lines	0	2.33%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.69%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	43,978		1,717	0	1,717

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Citrus / Oak Forest

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

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

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	551	17	3.03%
3	305.2 Collect. & Impound.	5	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	3,741	125	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	26	1	2.86%
8	310.2 Power Generation Eq.	1,200	60	5.00%
9	311.2 Pumping Equipment	35,887	1,794	5.00%
10	339.2 Other Plant & Misc.	3,523	141	4.00%
11	304.3 Structures & Improvements	611	19	3.03%
12	320.3 Water Treatment Eq.	5,042	229	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	209	6	2.70%
15	**COMPOSITE RATE**	50,795	2,391	4.71%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	44,041	1,024	2.33%
19	335.4 Hydrants	62	1	2.22%
20	339.4 Other Plant & Misc.	232	9	4.00%
21	**COMPOSITE RATE**	44,336	1,035	2.33%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	10,925	546	5.00%
24	**COMPOSITE RATE**	10,925	546	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	5,089	127	2.50%
27	**COMPOSITE RATE**	5,089	127	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	50,795	2,391	4.71%
30	Line / Main Extension Fees & Contri. lines (Line 21)	44,336	1,035	2.33%
31	Meter Installation Fees (Line 24)	10,925	546	5.00%
32	Service Installation Fees (Line 27)	5,089	127	2.50%
33	**COMPOSITE RATE**	111,145	4,099	3.69%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

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

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0.00%	0
3 302.1 Franchises	22	0	22	0.00%	0
4 339.1 Other Plant & Misc.	42	0	42	0.00%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0.00%	0
7 304.2 Structures & Improvements	17	0	17	0.00%	0
8 305.2 Collect. & Impound.	0	0	0	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	125	0	125	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	1	0	1	0.00%	0
13 310.2 Power Generation Eq.	60	0	60	0.00%	0
14 311.2 Pumping Equipment	1,794	0	1,794	0.00%	0
15 339.2 Other Plant & Misc.	141	0	141	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	19	0	19	0.00%	0
19 320.3 Water Treatment Eq.	229	0	229	0.00%	0
20 339.3 Other Plant & Misc.	0	0	0	0.00%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0.00%	0
23 304.4 Structures & Improvements	0	0	0	0.00%	0
24 330.4 Distr. Reservioirs	6	0	6	57.00%	3
25 331.4 Transm. & Distribution	1,024	0	1,024	50.00%	512
26 333.4 Services	127	0	127	0.00%	0
27 334.4 Meters & Meter Insallation	546	0	546	0.00%	0
28 335.4 Hydrants	1	0	1	0.00%	0
29 339.4 Other Plant & Misc.	9	0	9	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	90	0	90	0.00%	0
33 340.5 Office Furniture & Equipment	123	0	123	0.00%	0
34 340.51 Computer Equipment	476	0	476	0.00%	0
35 341.5 Transportation Equipment	409	0	409	0.00%	0
36 342.5 Stores Equipment	1	0	1	0.00%	0
37 343.5 Tools, Shop & Garage	58	0	58	0.00%	0
38 344.5 Laboratory Equipment	14	0	14	0.00%	0
39 345.5 Power Operated Equipment	101	0	101	0.00%	0
40 346.5 Communication Equipment	38	0	38	0.00%	0
41 347.5 Miscellaneous Equipment	9	0	9	0.00%	0
42 348.5 Other Tangible Plant	10	0	10	0.00%	0
43					
44 **INTANGIBLE PLANT**	63	0	63		0
45 **SUPPLY & PUMPING**	2,138	0	2,138		0
46 **WATER TREATMENT PLANT**	248	0	248		0
47 **TRANSM. & DISTRIBUTION**	1,714	0	1,714		515
48 **GENERAL PLANT**	1,328	0	1,328		0
49					
51 **TOTAL**	5,491	0	5,491		515
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				9.39%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	816	333	1,149	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	816	335	1,152		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	828	828		
6		0	0	0		
7	TOTAL	0	828	828		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		1,303	0	1,303		
11		0	0	0		
12	TOTAL	1,303	0	1,303		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	2,120	1,160	3,280		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	2,120	1,163	3,283		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) (PRESENT INCOME)	(2) 1991 INCOME TAXES (INTERIM) Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) 1991 INCOME TAXES (FINAL) Per Books	(6) Utility Test Year Adjustments	(7) Utility Adjusted Test Year	(8) Supporting Schedules	(9) Recap Schedules
1	**PRE-TAX INCOME:**								
2	Operating Revenues	18,140	7,390	25,530	18,140	7,455	25,595	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	21,907	(701)	21,206	21,907	2,250	24,156	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	3,258	0	3,258	3,258	0	3,258	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	2,120	1,163	3,283	2,120	1,163	3,283	B-15 (W)	-
8	Pre Tax Operating Expenses	27,285	462	27,747	27,285	3,413	30,697	-	-
9	**TOTAL PRE-TAX INCOME**	**(9,144)**	**6,927**	**(2,217)**	**(9,144)**	**4,042**	**(5,102)**	-	-
10	**TAX COMPUTATION:**								
11	Pre Tax Operating Income	(9,144)	6,927	(2,217)	(9,144)	4,042	(5,102)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	31,965	(635)	31,330	31,965	(266)	31,699	A-1 (W)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16	Total Interest Expense	1,854	(37)	1,817	1,854	(15)	1,839	-	-
17	Total Taxable Income	(10,998)	6,964	(4,034)	(10,998)	4,057	(6,941)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	**SUBTOTAL INCOME TAXES**	**(4,139)**	**2,621**	**(1,518)**	**(4,139)**	**1,527**	**(2,612)**	-	-
20	Less:								
21	Parent Debt Adjustment	138	0	138	138	0	138	C-9 (W)	-
22	Investment Tax Credit	28	0	28	28	0	28	C-8 (W)	-
23	**TOTAL INCOME TAXES**	**(4,305)**	**2,621**	**(1,684)**	**(4,305)**	**1,527**	**(2,778)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Citrus / Oak Forest

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
			1991 Aquisition Adjustment Amort. Exp.				
Line No. WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3 **NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)
	1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No. Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	0	0	0	Above	
2 Composite Non-Used & Useful Net Dep. (%)	9.39%	0.00%	9.39%	B-13 (W)	
3 **NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Oakwood - 1702

Brevard County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

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

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	60,205	(1,187)	59,018	A-5 (W)
2	Utility Land & Land Rights	2,797	0	2,797	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(39,745)	(17)	(39,762)	A-9 (W)
6	CIAC	(1,840)	0	(1,840)	A-12 (W)
7	Accumulated Amortization of CIAC	174	0	174	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	434	0	434	C-7 (W)
12	Working Capital Allowance	4,280	373	4,652	A-17 (W)
13	TOTAL WATER RATE BASE	26,304	(832)	25,473	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

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

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	60,205	(1,187)	59,018	A-5 (W)
2 Utility Land & Land Rights	2,797	0	2,797	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(39,745)	(17)	(39,762)	A-9 (W)
6 CIAC	(1,840)	0	(1,840)	A-12 (W)
7 Accumulated Amortization of CIAC	174	0	174	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	434	0	434	C-7 (W)
12 Working Capital Allowance	4,280	(87)	4,193	A-17 (W)
13 TOTAL WATER RATE BASE	26,304	(1,291)	25,013	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Brevard / Oakwood

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

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

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(2,374)	(0)	(1,187)	A-5 (W)
3					
4	2.				
5					
6					
7		(2,374)	(0)	(1,187)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	229	229	229	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(492)	(246)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		229	(263)	(17)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

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

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(87)	(87)	(87)	A-17 (W)
38					
39	2.				
40					
41					
42		(87)	(87)	(87)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	373	373	373	A-17 (W)
45					
46	2.				
47					
48					
49		373	373	373	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(2,232)	(350)	(1,291)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(1,773)	109	(832)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

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

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 19505 ENDED 06/30/87**	32,870
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

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

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**6/30/87 BALANCE**	32,870
7	1987 Additions	5,278
8	1987 Retirements	193
9	1987 Adjustments	0
10	1987 Net Additions	5,085
11	**12/31/87 BALANCE**	37,955
12	1988 Additions	11,850
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	11,850
16	**12/31/88 BALANCE**	49,805
17	1989 Additions	6,853
18	1989 Retirements	1,156
19	1989 Adjustments	0
20	1989 Net Additions	5,697
21	**12/31/89 BALANCE**	55,502
22	1990 Additions (A/C 101)	(1,161)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(1,161)
27	**12/31/90 BALANCE**	54,341
28	1990 General Plant Reallocation Adjustments *	8,343
29	**12/31/90 ADJUSTED BALANCE**	62,684
30	1991 Additions (A/C 101)	637
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(0)
34	1991 Net Additions	637
35	**12/31/91 BALANCE**	63,321

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Brevard / Oakwood

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	2,374	(2,374)	0	0	(2,374)	(0)	0	1,187	(1,187)	(0)
3 302.1 Franchises	467	75	0	542	0	0	542	505	0	505
4 339.1 Other Plant & Misc.	173	0	0	173	0	0	173	173	0	173
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	58	0	0	58	0	0	58	58	0	58
7 304.2 Structures & Improvements	766	0	0	766	0	0	766	766	0	766
8 305.2 Collect. & Impound.	19	0	0	19	0	0	19	19	0	19
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	1,787	0	0	1,787	0	0	1,787	1,787	0	1,787
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	52	0	0	52	0	0	52	52	0	52
13 310.2 Power Generation Eq.	22	0	0	22	0	0	22	22	0	22
14 311.2 Pumping Equipment	4,642	0	0	4,642	0	0	4,642	4,642	0	4,642
15 339.2 Other Plant & Misc.	(26)	0	0	(26)	0	0	(26)	(26)	0	(26)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	3	0	0	3	0	0	3	3	0	3
18 304.3 Structures & Improvements	263	0	0	263	0	0	263	263	0	263
19 320.3 Water Treatment Eq.	558	0	0	558	0	0	558	558	0	558
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	1,712	0	0	1,712	0	0	1,712	1,712	0	1,712
23 304.4 Structures & Improvements	641	0	0	641	0	0	641	641	0	641
24 330.4 Distr. Reservoirs	3,712	0	0	3,712	0	0	3,712	3,712	0	3,712
25 331.4 Transm. & Distribution	15,426	0	0	15,426	0	0	15,426	15,426	0	15,426
26 333.4 Services	5,790	0	0	5,790	0	0	5,790	5,790	0	5,790
27 334.4 Meters & Meter Insallation	4,469	1,371	0	5,840	0	0	5,840	5,154	0	5,154
28 335.4 Hydrants	121	0	0	121	0	0	121	121	0	121
29 339.4 Other Plant & Misc.	9	0	0	9	0	0	9	9	0	9
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	1,042	(35)	0	1,007	0	0	1,007	1,024	0	1,024
32 304.5 Structures & Improvements	5,024	124	0	5,148	0	0	5,148	5,086	0	5,086
33 340.5 Office Furniture & Equipme	2,589	42	0	2,631	0	0	2,631	2,610	0	2,610
34 340.51 Computer Equipment	3,412	1,238	0	4,651	0	0	4,651	4,032	0	4,032
35 341.5 Transportation Equipment	3,337	257	0	3,595	0	0	3,595	3,466	0	3,466
36 342.5 Stores Equipment	25	6	0	31	0	0	31	28	0	28
37 343.5 Tools, Shop & Garage	1,326	(25)	0	1,301	0	0	1,301	1,313	0	1,313
38 344.5 Laboratory Equipment	281	20	0	301	0	0	301	291	0	291
39 345.5 Power Operated Equipment	1,789	(154)	0	1,635	0	0	1,635	1,712	0	1,712
40 346.5 Communication Equipment	520	41	0	561	0	0	561	540	0	540
41 347.5 Miscellaneous Equipment	162	42	0	204	0	0	204	183	0	183
42 348.5 Other Tangible Plant	140	7	0	147	0	0	147	143	0	143
43										
44 **INTANGIBLE PLANT**	3,014	(2,299)	0	715	(2,374)	(0)	715	1,865	(1,187)	677
45 **SUPPLY & PUMPING**	7,320	0	0	7,320	0	0	7,320	7,320	0	7,320
46 **WATER TREATMENT PLANT**	824	0	0	824	0	0	824	824	0	824
47 **TRANSM. & DISTRIBUTION**	31,680	1,371	0	33,251	0	0	33,251	32,565	0	32,565
48 **GENERAL PLANT**	19,646	1,564	0	21,211	0	0	21,211	20,428	0	20,428
49										
50 **TOTAL PLANT IN SERVICE**	62,684	637	0	63,321	(2,374)	(0)	63,321	63,002	(1,187)	61,815
51 **LAND & LAND RIGHTS**	2,815	(35)	0	2,780	0	0	2,780	2,797	0	2,797
52 **TOTAL PIS LESS LAND**	59,869	671	0	60,541	(2,374)	(0)	60,541	60,205	(1,187)	59,018

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Brevard / Oakwood

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	0	0	(0)	0%	0
3	302.1 Franchises	505	0	0	505	0%	0
4	339.1 Other Plant & Misc.	173	0	0	173	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	58	0	0	58	0%	0
7	304.2 Structures & Improvements	766	0	0	766	0%	0
8	305.2 Collect. & Impound.	19	0	0	19	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	1,787	0	0	1,787	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	52	0	0	52	0%	0
13	310.2 Power Generation Eq.	22	0	0	22	0%	0
14	311.2 Pumping Equipment	4,642	0	0	4,642	0%	0
15	339.2 Other Plant & Misc.	(26)	0	0	(26)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	3	0	0	3	0%	0
18	304.3 Structures & Improvements	263	0	0	263	0%	0
19	320.3 Water Treatment Eq.	558	0	0	558	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1,712	0	0	1,712	0%	0
23	304.4 Structures & Improvements	641	0	0	641	0%	0
24	330.4 Distr. Reservlors	3,712	0	0	3,712	0%	0
25	331.4 Transm. & Distribution	15,426	0	0	15,426	0%	0
26	333.4 Services	5,790	0	0	5,790	0%	0
27	334.4 Meters & Meter Insallation	5,154	0	0	5,154	0%	0
28	335.4 Hydrants	121	0	0	121	0%	0
29	339.4 Other Plant & Misc.	9	0	0	9	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,024	0	0	1,024	0%	0
32	304.5 Structures & Improvements	5,086	0	0	5,086	0%	0
33	340.5 Office Furniture & Equipment	2,610	0	0	2,610	0%	0
34	340.51 Computer Equipment	4,032	0	0	4,032	0%	0
35	341.5 Transportation Equipment	3,466	0	0	3,466	0%	0
36	342.5 Stores Equipment	28	0	0	28	0%	0
37	343.5 Tools, Shop & Garage	1,313	0	0	1,313	0%	0
38	344.5 Laboratory Equipment	291	0	0	291	0%	0
39	345.5 Power Operated Equipment	1,712	0	0	1,712	0%	0
40	346.5 Communication Equipment	540	0	0	540	0%	0
41	347.5 Miscellaneous Equipment	183	0	0	183	0%	0
42	348.5 Other Tangible Plant	143	0	0	143	0%	0
43							
44	**INTANGIBLE PLANT**	677	0	0	677		0
45	**SUPPLY & PUMPING**	7,320	0	0	7,320		0
46	**WATER TREATMENT PLANT**	824	0	0	824		0
47	**TRANSM. & DISTRIBUTION**	32,565	0	0	32,565		0
48	**GENERAL PLANT**	20,428	0	0	20,428		0
49							
50	**TOTAL PLANT IN SERVICE**	**61,815**	**0**	**0**	**61,815**		**0**
51	**LAND & LAND RIGHTS**	**2,797**	**0**	**0**	**2,797**		**0**
52	**TOTAL PIS LESS LAND**	**59,018**	**0**	**0**	**59,018**		**0**
53		**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**				**0.00%**	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	0	0	0	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	0	0	0	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	0	0	0	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

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

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 19505 ENDED 06/30/87**	31,161
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

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

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**6/30/87 BALANCE**	31,161
7	1987 Additions	62
8	1987 Retirements	193
9	1987 Adjustments	0
10	1987 Net Additions	(131)
11	**12/31/87 BALANCE**	31,030
12	1988 Additions	561
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	561
16	**12/31/88 BALANCE**	31,591
17	1989 Additions	1,301
18	1989 Retirements	455
19	1989 Adjustments	0
20	1989 Net Additions	846
21	**12/31/89 BALANCE**	32,437
22	1990 Additions	2,684
23	1990 Retirements	0
24	1990 Adjustments	(775)
25	1990 Net Additions	1,909
26	**12/31/90 BALANCE**	34,346
27	1990 General Plant Reallocation Adjustments *	3,834
28	**12/31/90 ADJUSTED BALANCE**	38,180
29	1991 Additions	3,131
30	1991 Retirements	0
31	1991 Adjustments	263
32	1991 Net Additions	3,394
33	**12/31/91 BALANCE**	41,574

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	229	(0)	229	(229)	(229)	0	229	(229)	0
3 302.1 Franchises	37	13	49	0	0	49	43	0	43
4 339.1 Other Plant & Misc.	10	7	17	0	0	17	14	0	14
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	60	23	83	0	0	83	72	0	72
8 305.2 Collect. & Impound.	1	0	2	0	0	2	2	0	2
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	1,585	60	1,644	0	0	1,644	1,614	0	1,614
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	3	1	5	0	0	5	4	0	4
13 310.2 Power Generation Eq.	2	1	3	0	0	3	2	0	2
14 311.2 Pumping Equipment	4,214	232	4,446	0	0	4,446	4,330	0	4,330
15 339.2 Other Plant & Misc.	(2)	(1)	(3)	0	0	(3)	(2)	0	(2)
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	17	8	25	0	0	25	21	0	21
19 320.3 Water Treatment Eq.	155	25	180	0	0	180	168	0	168
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	640	19	659	0	0	659	650	0	650
24 330.4 Distr. Reservoirs	3,502	100	3,602	0	0	3,602	3,552	0	3,552
25 331.4 Transm. & Distribution	12,987	359	13,345	0	0	13,345	13,166	0	13,166
26 333.4 Services	5,232	145	5,377	0	0	5,377	5,304	0	5,304
27 334.4 Meters & Meter Insallation	3,076	258	3,334	0	0	3,334	3,205	0	3,205
28 335.4 Hydrants	8	3	11	0	0	11	9	0	9
29 339.4 Other Plant & Misc.	0	0	1	0	0	1	0	0	0
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	664	127	791	0	0	791	728	0	728
33 340.5 Office Furniture & Equipment	835	174	1,009	0	0	1,009	922	0	922
34 340.51 Computer Equipment	428	672	1,100	0	492	1,592	764	246	1,010
35 341.5 Transportation Equipment	2,111	578	2,689	0	0	2,689	2,400	0	2,400
36 342.5 Stores Equipment	8	2	9	0	0	9	9	0	9
37 343.5 Tools, Shop & Garage	599	82	681	0	0	681	640	0	640
38 344.5 Laboratory Equipment	126	19	145	0	0	145	135	0	135
39 345.5 Power Operated Equipment	1,368	143	1,510	0	0	1,510	1,439	0	1,439
40 346.5 Communication Equipment	200	54	254	0	0	254	227	0	227
41 347.5 Miscellaneous Equipment	29	12	41	0	0	41	35	0	35
42 348.5 Other Tangible Plant	57	14	71	0	0	71	64	0	64
43									
44 **INTANGIBLE PLANT**	276	20	295	(229)	(229)	67	285	(229)	57
45 **SUPPLY & PUMPING**	5,864	317	6,180	0	0	6,180	6,022	0	6,022
46 **WATER TREATMENT PLANT**	172	33	205	0	0	205	188	0	188
47 **TRANSM. & DISTRIBUTION**	25,444	884	26,328	0	0	26,328	25,886	0	25,886
48 **GENERAL PLANT**	6,425	1,877	8,302	0	492	8,793	7,363	246	7,609
49									
50 **TOTAL WATER ACCUM. DEP.**	38,180	3,131	41,310	(229)	263	41,574	39,745	17	39,762

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Brevard / Oakwood

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	43	0	43	0%	0
4 339.1 Other Plant & Misc.	14	0	14	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	72	0	72	0%	0
8 305.2 Collect. & Impound.	2	0	2	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	1,614	0	1,614	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	4	0	4	0%	0
13 310.2 Power Generation Eq.	2	0	2	0%	0
14 311.2 Pumping Equipment	4,330	0	4,330	0%	0
15 339.2 Other Plant & Misc.	(2)	0	(2)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	21	0	21	0%	0
19 320.3 Water Treatment Eq.	168	0	168	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	650	0	650	0%	0
24 330.4 Distr. Reservoirs	3,552	0	3,552	0%	0
25 331.4 Transm. & Distribution	13,166	0	13,166	0%	0
26 333.4 Services	5,304	0	5,304	0%	0
27 334.4 Meters & Meter Insallation	3,205	0	3,205	0%	0
28 335.4 Hydrants	9	0	9	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	728	0	728	0%	0
33 340.5 Office Furniture & Equipment	922	0	922	0%	0
34 340.51 Computer Equipment	1,010	0	1,010	0%	0
35 341.5 Transportation Equipment	2,400	0	2,400	0%	0
36 342.5 Stores Equipment	9	0	9	0%	0
37 343.5 Tools, Shop & Garage	640	0	640	0%	0
38 344.5 Laboratory Equipment	135	0	135	0%	0
39 345.5 Power Operated Equipment	1,439	0	1,439	0%	0
40 346.5 Communication Equipment	227	0	227	0%	0
41 347.5 Miscellaneous Equipment	35	0	35	0%	0
42 348.5 Other Tangible Plant	64	0	64	0%	0
43					
44 **INTANGIBLE PLANT**	57	0	57		0
45 **SUPPLY & PUMPING**	6,022	0	6,022		0
46 **WATER TREATMENT PLANT**	188	0	188		0
47 **TRANSM. & DISTRIBUTION**	25,886	0	25,886		0
48 **GENERAL PLANT**	7,609	0	7,609		0
49					
50 **TOTAL**	39,762	0	39,762		0
51 Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =				0.00%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

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

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 19505 ENDED 06/30/87**	580
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

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

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**6/30/87 BALANCE**	580
7	1987 Additions	280
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	280
11	**12/31/87 BALANCE**	860
12	1988 Additions	420
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	420
16	**12/31/88 BALANCE**	1,280
17	1989 Additions	140
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	140
21	**12/31/89 BALANCE**	1,420
22	1990 Additions	280
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	280
26	**12/31/90 BALANCE**	1,700
27	1991 Additions	280
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	280
31	**12/31/91 BALANCE**	1,980

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	1,400	280	1,680	0	0	1,680	1,540	0	1,540
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	300	0	300	0	0	300	300	0	300
7 **TOTAL WATER CIAC**	1,700	280	1,980	0	0	1,980	1,840	0	1,840

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

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

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 19505 ENDED 06/30/87**	49
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

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

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**6/30/87 BALANCE**	49
7	1987 Additions	11
8	*1987 Retirements*	0
9	1987 Adjustments	0
10	1987 Net Additions	11
11	**12/31/87 BALANCE**	60
12	1988 Additions	27
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	27
16	**12/31/88 BALANCE**	87
17	1989 Additions	34
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	34
21	**12/31/89 BALANCE**	121
22	1990 Additions	11
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	11
26	**12/31/90 BALANCE**	132
27	1991 Additions	85
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	85
31	**12/31/91 BALANCE**	216

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Brevard / Oakwood

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	65	77	142	0	0	142	104	0	104
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	67	8	74	0	0	74	71	0	71
7 TOTAL WATER ACCUM. AMORT. CIAC	132	85	216	0	0	216	174	0	174

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

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

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ BALANCE	0
2	19__ Additions	0
3	19__ Adjustments	0
4	__/__/__ BALANCE	0
5	19__ Additions	0
6	19__ Adjustments	0
7	__/__/__ BALANCE	0
8	19__ Additions	0
9	19__ Adjustments	0
10	__/__/__ BALANCE	0
11	19__ Additions	0
12	19__ Adjustments	0
14	__/__/__ BALANCE	0
15	19__ Additions	0
16	19__ Adjustments	0
16		
17	__/__/__ BALANCE	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Brevard / Oakwood

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

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

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	34,236	(692)	33,544	34,236	2,981	37,218	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	4,280	(87)	4,193	4,280	373	4,652	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	**265,328,253**	**247,523,061**
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	**215,907,202**	**201,769,464**
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	**11,256,194**	**19,363,031**
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	**18,353,872**	**14,722,458**
32			
33	**TOTAL ASSETS**	**245,517,268**	**235,854,953**

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,698
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,269**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Brevard / Oakwood

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

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

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Oakwood - 1702

Brevard County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

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

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	35,870	1,278	37,148	8,814	45,962	23.73%	B-4, B-3 (W)
3 Other Revenues	1,025	450	1,475	0	1,475		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**36,895**	**1,728**	**38,623**	**8,814**	**47,437**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	34,236	2,981	37,218	0	37,218		B-5 (W)
6 Depreciation, net of CIAC Amort.	3,046	0	3,046	0	3,046		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	2,429	707	3,136	397	3,532		B-15, B-3 (W)
9 Provision For Income Taxes	(1,754)	(720)	(2,474)	3,168	694		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	**37,957**	**2,969**	**40,926**	**3,564**	**44,490**		
11 **NET OPERATING INCOME:**	**(1,062)**	**(1,241)**	**(2,303)**	**5,250**	**2,947**		
12 **RATE BASE**	**26,304**		**25,473**		**25,473**		A-1 (W)
13 **RATE OF RETURN**	**-4.04%**		**-9.04%**		**11.57%**		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

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

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	35,870	1,278	37,148	5,202	42,350	14.00%	B-4, B-3 (W)
3	Other Revenues	1,025	0	1,025	0	1,025		B-4 (W)
4	**TOTAL OPERATING REVENUES**	36,895	1,278	38,173	5,202	43,375		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	34,236	(692)	33,544	0	33,544		B-5 (W)
6	Depreciation, net of CIAC Amort.	3,046	0	3,046	0	3,046		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	2,429	687	3,115	234	3,350		B-15, B-3 (W)
9	Provision For Income Taxes	(1,754)	503	(1,251)	1,870	619		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	37,957	498	38,455	2,104	40,559		
11	**NET OPERATING INCOME:**	(1,062)	780	(282)	3,099	2,817		
12	**RATE BASE**	26,304		25,013		25,013		A-1 (W)
13	**RATE OF RETURN**	-4.04%		-1.13%		11.26%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

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

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

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.11%	(A)	12.93%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.26%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	25,013		25,473		A-1 (W)	-
5	Required Income (L3 x L4)	2,817		2,947		-	-
6	Adjusted Income under Present Rates	(282)		(2,303)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	3,099		5,250		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	4,968		8,418		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	5,202		8,814		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	4,968		8,418		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	1,870		3,168		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	234		397		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	3,099		5,250			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.11%	5.46%
25	Adjustment for Gas	-2.41%	12.11%	-0.29%
26	TOTAL	100.00%		11.26%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

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

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	1,278	1,728	B-4 (W)
3				
4	2.			
5				
6				
7		1,278	1,728	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(692)	(692)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		855	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		182	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		325	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(25)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		572	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,765	B-5 (W)
22				
23				
24		(692)	2,981	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	57	78	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	629	629	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		687	707	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	503	(720)	B-16 (W)
48				
49	2.			
50				
51				
52		503	(720)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	780	(1,241)	

PRESENT WATER OPERATING REVENUES - 1991

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

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

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	36,180	0	
4	461.2 Metered - Commercial	0	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	36,180	968	37,148
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	(310)	0	
16	**SUBTOTAL OTHER WATER SALES**	(310)	310	0
17	**TOTAL WATER SALES**	35,870	1,278	37,148
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	1,025	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	1,025	450	1,475
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	36,895	1,278	38,173
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	36,895	1,728	38,623

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Brevard / Oakwood

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

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

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No. Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1 601 Salaries & Wages - Employees	7,293	610	7,903	1,820	91	1,911	1,372	214	1,586	4,101	305	4,406
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	2,322	931	3,253	443	(84)	359	393	(110)	283	1,485	1,126	2,611
4 *610 Purchased Water*	20,662	0	20,662	20,662	0	20,662	0	0	0	0	0	0
5 615 Purchased Power	72	7	79	1	0	1	0	6	6	71	1	71
6 616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7 618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8 620 Materials and Supplies	502	47	550	150	5	155	13	23	36	339	19	359
9 631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10 632 Contractual Services - Acct.	330	14	344	0	0	0	0	0	0	330	14	344
11 633 Contractual Services - Legal	134	8	142	0	0	0	0	0	0	134	8	142
12 *634 Contractual Services - Mgmt. Fees*	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	170	11	181	10	0	10	0	0	0	160	11	171
14 641 Rental of Building/Real Prop.	64	32	96	0	0	0	0	0	0	64	32	96
15 642 Rental of Equipment	2	0	3	0	0	0	0	0	0	2	0	3
16 650 Transportation Expense	13	10	23	9	0	9	2	9	11	2	1	3
17 656 Insurance - Vehicle	194	33	227	0	0	0	0	0	0	194	33	227
18 657 Insurance - General Liability	226	25	251	0	0	0	0	0	0	226	25	251
19 658 Insurance - Workman's Comp.	4	251	256	0	63	63	0	49	49	4	139	143
20 659 Insurance - Other	133	6	138	0	0	0	0	0	0	133	6	138
21 660 Advertising Expense	14	1	15	0	0	0	0	0	0	14	1	15
22 666 Reg. Comm. Exp. - Rate Case Amort.	0	855	855	0	0	0	0	0	0	0	855	855
23 667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24 670 Bad Debt Expense	355	23	378	0	0	0	355	23	378	0	0	0
25 675 Miscellaneous Expenses	1,744	117	1,861	0	0	0	3	8	11	1,742	108	1,850
26 **TOTAL WATER O&M EXPENSES**	**34,236**	**2,981**	**37,218**	**23,096**	**76**	**23,172**	**2,138**	**221**	**2,360**	**9,002**	**2,684**	**11,686**
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	7,293	610	7,903	1,820	91	1,911	1,372	214	1,586	4,101	305	4,406
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	2,322	931	3,253	443	(84)	359	393	(110)	283	1,485	1,126	2,611
31 *TOTAL WATER LABOR COSTS*	**9,615**	**1,541**	**11,156**	**2,263**	**7**	**2,270**	**1,765**	**104**	**1,869**	**5,586**	**1,430**	**7,017**

0270

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Brevard / Oakwood

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

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

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1991 DIRECT O&M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1991 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1991 ALLOCATED A&G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	7,293	0	7,293	1,820	0	1,820	1,372	0	1,372	4,101	0	4,101
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,322	(933)	1,389	443	(97)	347	393	(132)	261	1,485	(704)	781
4	610 Purchased Water	20,662	0	20,662	20,662	0	20,662	0	0	0	0	0	0
5	615 Purchased Power	72	0	72	1	0	1	0	0	0	71	0	71
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials and Supplies	502	0	502	150	0	150	13	0	13	339	0	339
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	330	0	330	0	0	0	0	0	0	330	0	330
11	633 Contractual Services - Legal	134	0	134	0	0	0	0	0	0	134	0	134
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	170	0	170	10	0	10	0	0	0	160	0	160
14	641 Rental of Building/Real Prop.	64	0	64	0	0	0	0	0	0	64	0	64
15	642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650 Transportation Expense	13	0	13	9	0	9	2	0	2	2	0	2
17	656 Insurance - Vehicle	194	0	194	0	0	0	0	0	0	194	0	194
18	657 Insurance - General Liability	226	0	226	0	0	0	0	0	0	226	0	226
19	658 Insurance - Workman's Comp.	4	241	245	0	61	61	0	46	46	4	134	138
20	659 Insurance - Other	133	0	133	0	0	0	0	0	0	133	0	133
21	660 Advertising Expense	14	0	14	0	0	0	0	0	0	14	0	14
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	355	0	355	0	0	0	355	0	355	0	0	0
25	675 Miscellaneous Expenses	1,744	0	1,744	0	0	0	3	0	3	1,742	0	1,742
26	TOTAL WATER O&M EXPENSES	34,236	(692)	33,544	23,096	(36)	23,060	2,138	(86)	2,053	9,002	(571)	8,432
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	7,293	0	7,293	1,820	0	1,820	1,372	0	1,372	4,101	0	4,101
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,322	(933)	1,389	443	(97)	347	393	(132)	261	1,485	(704)	781
31	TOTAL WATER LABOR COSTS	9,615	(933)	8,682	2,263	(97)	2,167	1,765	(132)	1,633	5,586	(704)	4,882

0271

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

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

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

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	411	490	455	535	706	578	659	545	706	657	545	1,005	7,293	0	7,293	610	7,903
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	145	170	170	173	219	188	209	185	223	209	178	253	2,322	(933)	1,389	931	3,253
4	610.1-8 Purchased Water	1,966	1,699	1,775	1,706	1,957	1,722	2,087	1,598	2,041	1,582	1,142	1,388	20,662	0	20,662	0	20,662
5	615.1-8 Purchased Power	5	6	6	6	6	6	6	6	6	20	5	(5)	72	0	72	7	79
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-8 Materials and Supplies	(28)	70	70	152	30	29	31	28	30	31	27	33	502	0	502	47	550
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.1-8 Contractual Services - Acct.	24	28	27	27	28	27	29	26	28	29	25	33	330	0	330	14	344
11	633.1-8 Contractual Services - Legal	10	11	11	11	11	11	12	11	11	12	10	14	134	0	134	8	142
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	12	14	13	13	14	13	14	13	14	14	12	26	170	0	170	11	181
14	641.1-8 Rental of Building/Real Prop.	5	5	5	5	5	5	6	5	5	6	5	6	64	0	64	32	96
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	3
16	650.1-8 Transportation Expense	(2)	1	2	0	1	0	4	(0)	4	1	1	0	13	0	13	10	23
17	656.1-8 Insurance - Vehicle	14	17	16	16	16	16	17	15	16	17	15	20	194	0	194	33	227
18	657.1-8 Insurance - General Liability	16	19	18	18	19	19	20	18	19	20	17	23	226	0	226	25	251
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	241	245	251	256
20	659.1-8 Insurance - Other	10	11	11	11	11	11	12	10	11	12	10	13	133	0	133	6	138
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	15
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	855	855
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	19	29	36	29	31	24	28	30	25	30	34	42	355	0	355	23	378
25	675.1-8 Miscellaneous Expenses	125	149	140	142	147	144	152	137	147	152	132	176	1,744	0	1,744	117	1,861
26	TOTAL WATER O&M EXPENSES	2,733	2,722	2,756	2,846	3,204	2,796	3,285	2,627	3,287	2,793	2,158	3,029	34,236	(692)	33,544	2,981	37,218

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	7,293	610	7,903
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	2,322	931	3,253
31	TOTAL WATER LABOR COSTS	9,615	1,541	11,156

0272

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

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

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

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 DIRECT O & M				
1	601.1-6 Salaries & Wages - Employees	41	29	(12)	90	242	145	195	106	265	185	105	430	1,820	0	1,820	91	1,911
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	17	12	11	20	59	38	49	34	70	47	28	57	443	(97)	347	(84)	359
4	610.1-6 Purchased Water	1,966	1,699	1,775	1,706	1,957	1,722	2,087	1,598	2,041	1,582	1,142	1,388	20,662	0	20,662	0	20,662
5	615.1-6 Purchased Power	0	0	0	0	0	0	0	0	0	14	0	(13)	1	0	1	0	1
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-6 Materials and Supplies	(53)	40	42	124	(0)	0	0	0	0	0	0	(3)	150	0	150	5	155
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	10	10	0	10	0	10
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	(2)	1	1	0	1	0	3	(0)	3	1	1	(0)	9	0	9	0	9
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	61	61	63	63
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	1,969	1,780	1,817	1,940	2,260	1,905	2,335	1,738	2,378	1,828	1,277	1,870	23,096	(36)	23,060	76	23,172

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	1,820	91	1,911
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	443	(84)	359
31	TOTAL WATER DIRECT LABOR COSTS	2,263	7	2,270

0273

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

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

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

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 CUSTOMER ACCTS. Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.7 Salaries & Wages - Employees	75	112	137	111	118	94	108	118	96	114	129	161	1,372	0	1,372	214	1,586
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	22	32	39	32	34	27	31	34	27	33	37	46	393	(132)	261	(110)	283
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	6
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	1	1	1	1	1	1	1	1	1	1	1	2	13	0	13	23	36
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	9	11
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	46	46	49	49
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	19	29	36	29	31	24	28	30	25	30	34	42	355	0	355	23	378
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	8	11
26	TOTAL WATER CUSTOMER ACCOUNTS	117	174	214	172	184	147	168	183	149	178	202	250	2,138	(86)	2,053	221	2,360

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	1,372	214	1,586
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	393	(110)	283
31	TOTAL WATER CUST ACCTS LABOR COSTS	1,765	104	1,869

0274

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

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

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

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	295	350	330	334	346	339	357	322	346	358	310	414	4,101	0	4,101	305	4,406
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	107	127	120	121	125	123	129	117	125	130	112	150	1,485	(704)	781	1,126	2,611
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	5	6	6	6	6	6	6	6	6	6	5	7	71	0	71	1	71
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	24	29	27	28	29	28	29	27	29	30	26	34	339	0	339	19	359
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.8 Contractual Services - Acct.	24	28	27	27	28	27	29	26	28	29	25	33	330	0	330	14	344
11	633.8 Contractual Services - Legal	10	11	11	11	11	11	12	11	11	12	10	14	134	0	134	8	142
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	12	14	13	13	14	13	14	13	14	14	12	16	160	0	160	11	171
14	641.8 Rental of Building/Real Prop.	5	5	5	5	5	5	6	5	5	6	5	6	64	0	64	32	96
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	3
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	1	3
17	656.8 Insurance - Vehicle	14	17	16	16	16	16	17	15	16	17	15	20	194	0	194	33	227
18	657.8 Insurance - General Liability	16	19	18	18	19	19	20	18	19	20	17	23	226	0	226	25	251
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	134	138	139	143
20	659.8 Insurance - Other	10	11	11	11	11	11	12	10	11	12	10	13	133	0	133	6	138
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	15
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	855	855
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	125	148	140	142	147	144	151	137	147	152	131	176	1,742	0	1,742	108	1,850
26	**TOTAL WATER A&G EXPENSES**	**647**	**767**	**725**	**734**	**760**	**745**	**783**	**706**	**760**	**787**	**680**	**909**	**9,002**	**(571)**	**8,432**	**2,684**	**11,686**

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	4,101	305	4,406
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,485	1,126	2,611
31	**TOTAL WATER A&G LABOR COSTS**	**5,586**	**1,430**	**7,017**

0275

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Brevard / Oakwood

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

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

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	7,293	0	7,293	7,293	0	0	100	150	(25)	7,526	376	0	610	7,903
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	2,322	(933)	1,389	2,322	(933)	0	26	21	0	1,436	52	1,765	831	3,253
4 610.1-8 Purchased Water	20,662	0	20,662	20,662	0	0	0	0	0	20,662	0	0	0	20,662
5 615.1-8 Purchased Power	72	0	72	72	0	0	1	6	0	79	0	0	7	79
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 620.1-8 Materials and Supplies	502	0	502	502	0	0	5	24	0	531	19	0	47	550
9 631.1-8 Contractual Services - Engr.	1	0	1	1	0	0	0	0	0	1	0	0	0	1
10 632.1-8 Contractual Services - Acct.	330	0	330	330	0	0	2	0	0	332	12	0	14	344
11 633.1-8 Contractual Services - Legal	134	0	134	134	0	0	3	0	0	137	5	0	8	142
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	170	0	170	170	0	0	5	0	0	175	6	0	11	181
14 641.1-8 Rental of Building/Real Prop.	64	0	64	64	0	0	0	28	0	92	3	0	32	96
15 642.1-8 Rental of Equipment	2	0	2	2	0	0	0	0	0	3	0	0	0	3
16 650.1-8 Transportation Expense	13	0	13	13	0	0	1	8	0	22	1	0	10	23
17 656.1-8 Insurance - Vehicle	194	0	194	194	0	0	5	20	0	219	8	0	33	227
18 657.1-8 Insurance - General Liability	226	0	226	226	0	0	5	12	0	243	9	0	25	251
19 658.1-8 Insurance - Workman's Comp.	4	241	245	4	241	0	0	2	0	247	9	0	251	256
20 659.1-8 Insurance - Other	133	0	133	133	0	0	1	0	0	133	5	0	6	138
21 660.1-8 Advertising Expense	14	0	14	14	0	0	1	0	0	14	1	0	1	15
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	855	0	0	0	855	0	0	855	855
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	355	0	355	355	0	0	0	23	0	378	0	0	23	378
25 675.1-8 Miscellaneous Expenses	1,744	0	1,744	1,744	0	0	28	23	0	1,796	65	0	117	1,861
26 TOTAL WATER O&M EXPENSES	34,236	(692)	33,544	34,236	(692)	855	182	325	(25)	34,881	572	1,765	2,981	37,218

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $960,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0276

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (6XX.1 - .6)

Company: SSU / Brevard / Oakwood

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

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

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	1,820		1,820	1,820						1,820	91		91	1,911
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	443	(97)	347	443	(97)					347	13		(84)	359
4 610.1-6 Purchased Water	20,662		20,662	20,662						20,662			0	20,662
5 615.1-6 Purchased Power	1		1	1						1			0	1
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	0		0	0						0	0		0	0
8 620.1-6 Materials and Supplies	150		150	150						150	5		5	155
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	10		10	10						10	0		0	10
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	9		9	9						9	0		0	9
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	61	61	0	61					61	2		63	63
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 TOTAL WATER DIRECT O&M EXPENSES	23,096	(36)	23,060	23,096	(36)	0	0	0	0	23,060	112	0	76	23,172

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0277

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Brevard / Oakwood

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

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

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	ALLOCATED LEHIGH COSTS Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	1,372		1,372	1,372				152	(13)	1,510	76		214	1,586
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	393	(132)	261	393	(132)			12		273	10		(110)	283
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				6		6			6	6
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	13		13	13				21		35	1		23	36
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	2		2	2				8		11	0		9	11
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	46	46	0	46			1		47	2		49	49
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	355		355	355				23		378			23	378
25 675.7 Miscellaneous Expenses	3		3	3				8		10	0		8	11
26 TOTAL WATER CUST ACCT EXPENSES	2,139	(86)	2,053	2,139	(86)	0	0	231	(13)	2,270	89	0	221	2,360

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0278

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Brevard / Oakwood

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

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

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	4,101		4,101	4,101			100	7	(12)	4,196	210		305	4,406
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	1,485	(704)	781	1,485	(704)		26	9		816	30	1,765	1,126	2,611
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	71		71	71			1	0		71			1	71
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	339		339	339			5	2		346	13		18	358
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	330		330	330			2	0		332	12		14	344
11 633.8 Contractual Services - Legal	134		134	134			3	0		137	5		8	142
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	160		160	160			5	0		165	6		11	171
14 641.8 Rental of Building/Real Prop.	64		64	64			0	28		92	3		32	96
15 642.8 Rental of Equipment	2		2	2			0	0		3	0		0	3
16 650.8 Transportation Expense	2		2	2			1	0		3	0		1	3
17 656.8 Insurance - Vehicle	194		194	194			5	20		219	8		33	227
18 657.8 Insurance - General Liability	226		226	226			5	12		243	9		25	251
19 658.8 Insurance - Workman's Comp.	4	134	138	4	134		0	0		138	5		139	143
20 659.8 Insurance - Other	133		133	133			1	0		133	5		6	138
21 660.8 Advertising Expense	14		14	14			1	0		14	1		1	15
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		855	0	0		855			855	855
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	1,742		1,742	1,742			28	15		1,785	65		108	1,850
26 TOTAL WATER A&G EXPENSES	9,002	(571)	8,432	9,002	(571)	855	182	94	(12)	9,550	371	1,765	2,684	11,086

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
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Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0279

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Brevard / Oakwood

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

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

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	5,011		7,293	2,282	45.54%	5,862	1,432	24.42%
2	603.1-8 Salaries & Wages - Officers, Etc.	55		0	(55)	-100.00%	65	(65)	-100.00%
3	604.1-8 Employee Pensions & Benefits	593		1,389	795	134.06%	694	695	100.10%
4	610.1-8 Purchased Water	19,681		20,662	982	4.99%	23,020	(2,358)	-10.24%
5	615.1-8 Purchased Power	49		72	23	46.19%	57	15	26.69%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.1-8 Materials and Supplies	62		502	440	706.53%	73	429	589.53%
9	631.1-8 Contractual Services - Engr.	15		1	(14)	-95.41%	17	(16)	-96.07%
10	632.1-8 Contractual Services - Acct.	282		330	48	17.07%	329	0	0.09%
11	633.1-8 Contractual Services - Legal	(193)		134	326	-169.33%	(226)	360	-159.27%
12	634.1-8 Contractual Services - Mgmt. Fees	57		0	(57)	-100.00%	66	(66)	-100.00%
13	635.1-8 Contractual Services - Other	45		170	125	277.92%	53	117	223.10%
14	641.1-8 Rental of Building/Real Prop.	80		64	(16)	-19.87%	93	(29)	-31.49%
15	642.1-8 Rental of Equipment	1		2	2	261.96%	1	2	209.45%
16	650.1-8 Transportation Expense	355		13	(342)	-96.45%	415	(402)	-96.96%
17	656.1-8 Insurance - Vehicle	371		194	(176)	-47.58%	434	(239)	-55.18%
18	657.1-8 Insurance - General Liability	664		226	(438)	-65.93%	777	(551)	-70.87%
19	658.1-8 Insurance - Workman's Comp.	322		245	(76)	-23.76%	376	(131)	-34.84%
20	659.1-8 Insurance - Other	75		133	57	76.41%	88	45	50.82%
21	660.1-8 Advertising Expense	0		14	14	N.A.	0	14	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	7		0	(7)	-100.00%	8	(8)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	3		0	(3)	-100.00%	3	(3)	-100.00%
24	670.1-8 Bad Debt Expense	62		355	293	470.72%	73	283	387.93%
25	675.1-8 Miscellaneous Expenses	1,480		1,744	264	17.84%	1,731	13	0.74%
26	**TOTAL WATER O&M EXPENSES**	**29,076**		**33,544**	**4,469**	**15.37%**	**34,009**	**(465)**	**-1.37%**
27	**SUBTOTAL (less accts. 666 & 667)**	**29,066**		**33,544**	**4,478**	**15.41%**	**33,998**	**(454)**	**-1.35%**
28	**Average ERC's**	**188**		**191**	**3**	**1.60%**			
29	**Average Consumer Price Index - U**	**116.3**		**138.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**16.97%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)

Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Brevard / Oakwood

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

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

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	1,011		1,820	809	79.99%	1,183	637	53.88%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			347	347	N.A.	0	347	N.A.
4	610.1-6 Purchased Water	19,881		20,662	982	4.99%	23,020	(2,358)	-10.24%
5	615.1-6 Purchased Power			1	1	N.A.	0	1	N.A.
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals			0	0	N.A.	0	0	N.A.
8	620.1-6 Materials and Supplies	59		150	91	155.27%	69	81	118.24%
9	631.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other			10	10	N.A.	0	10	N.A.
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	1		0	(1)	-100.00%	1	(1)	-100.00%
16	650.1-6 Transportation Expense	338		9	(329)	-97.41%	395	(387)	-97.78%
17	656.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workmen's Comp.			61	61	N.A.	0	61	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	4		0	(4)	-100.00%	5	(5)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**21,093**		**23,060**	**1,967**	**9.32%**	**24,673**	**(1,612)**	**-6.54%**
27	**SUBTOTAL (less accts. 666 & 667)**	**21,093**		**23,060**	**1,967**	**9.32%**	**24,673**	**(1,612)**	**-6.99%**
28	**Average ERC's**	**188**		**191**	**3**	**1.60%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**16.97%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Brevard / Oakwood

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

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

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	2,382		1,372	(1,011)	-42.42%	2,787	(1,415)	-50.77%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			261	261	N.A.	0	261	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	4		13	10	273.43%	4	9	219.26%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			2	2	N.A.	0	2	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			46	46	N.A.	0	46	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	62		355	293	470.72%	73	283	387.93%
25	675.7 Miscellaneous Expenses			3	3	N.A.	0	3	N.A.
26	**TOTAL WATER O&M EXPENSES**	2,448		2,053	(396)	-16.16%	2,864	(811)	-28.33%
27	**SUBTOTAL (less accts. 666 & 667)**	2,448		2,053	(396)	-16.16%	2,864	(811)	-28.52%
28	**Average ERC's**	188		191	3	1.60%			
29	**Average Consumer Price Index - U**	118.3		136.2	18	15.13%			
30				**Compounded Multiplier =**		16.97%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Brevard / Oakwood

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

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

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	1,618		4,101	2,484	153.53%	1,892	2,209	116.75%
2	603.8 Salaries & Wages - Officers, Etc.	55		0	(55)	-100.00%	65	(65)	-100.00%
3	604.8 Employee Pensions & Benefits	583		781	198	31.62%	694	87	12.53%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	49		71	22	45.16%	57	14	24.10%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	0		339	339	484666.65%	0	339	414343.04%
9	631.8 Contractual Services - Engr.	15		1	(14)	-95.41%	17	(16)	-96.07%
10	632.8 Contractual Services - Acct.	282		330	48	17.07%	329	0	0.09%
11	633.8 Contractual Services - Legal	(193)		134	328	-169.33%	(226)	360	-159.27%
12	634.8 Contractual Services - Mgmt. Fees	57		0	(57)	-100.00%	66	(66)	-100.00%
13	635.8 Contractual Services - Other	45		160	115	255.89%	53	107	204.26%
14	641.8 Rental of Building/Real Prop.	80		64	(16)	-19.87%	93	(29)	-31.49%
15	642.8 Rental of Equipment			2	2	N.A.	0	2	N.A.
16	650.8 Transportation Expense	17		2	(15)	-89.85%	20	(18)	-91.33%
17	656.8 Insurance - Vehicle	371		194	(176)	-47.56%	434	(239)	-55.18%
18	657.8 Insurance - General Liability	664		226	(438)	-65.93%	777	(551)	-70.87%
19	658.8 Insurance - Workman's Comp.	322		138	(184)	-57.14%	376	(238)	-63.36%
20	659.8 Insurance - Other	75		133	57	76.41%	88	45	50.82%
21	660.8 Advertising Expense			14	14	N.A.	0	14	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	7		0	(7)	-100.00%	8	(8)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	3		0	(3)	-100.00%	3	(3)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	1,476		1,742	266	17.99%	1,727	15	0.87%
26	**TOTAL WATER O&M EXPENSES**	**5,534**		**8,432**	**2,898**	**52.36%**	**8,473**	**1,959**	**30.26%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,524**		**8,432**	**2,907**	**52.62%**	**8,462**	**1,970**	**23.36%**
28	**Average ERC's**	**188**		**191**	**3**	**1.60%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**16.97%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

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

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	1,432	24.42%	
2	603.1-S Salaries & Wages - Officers, Etc.	(65)	-100.00%	
3	604.1-S Employee Pensions & Benefits	695	100.10%	
4	610.1-S Purchased Water	(2,358)	-10.24%	
5	615.1-S Purchased Power	15	26.69%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	0	N.A.	
8	620.1-S Materials and Supplies	429	589.53%	
9	631.1-S Contractual Services - Engr.	(16)	-96.07%	
10	632.1-S Contractual Services - Acct.	0	0.09%	
11	633.1-S Contractual Services - Legal	360	-159.27%	
12	634.1-S Contractual Services - Mgmt. Fees	(66)	-100.00%	
13	635.1-S Contractual Services - Other	117	223.10%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)
14	641.1-S Rental of Building/Real Prop.	(29)	-31.49%	
15	642.1-S Rental of Equipment	2	209.45%	
16	650.1-S Transportation Expense	(402)	-96.96%	
17	656.1-S Insurance - Vehicle	(239)	-55.18%	
18	657.1-S Insurance - General Liability	(551)	-70.87%	
19	658.1-S Insurance - Workman's Comp.	(131)	-34.84%	
20	659.1-S Insurance - Other	45	50.82%	
21	660.1-S Advertising Expense	14	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(8)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(3)	-100.00%	
24	670.1-S Bad Debt Expense	283	387.93%	
25	675.1-S Miscellaneous Expenses	13	0.74%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(465)	-1.37%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

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

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

AMORTIZATION OF RATE CASE EXPENSE:

	Total FPSC Filed	Allocation To System
Prior Unamortized Rate Case Expense		
Current Rate Case Expense	$1,772,200	$3,420
Total Projected Rate Case Expense	1,772,200	3,420
Annual Amortization Over 4 Years	**$443,050**	**$855**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	195
% of Total	100%	0.1930%

(A detailed allocation schedule is contained in Volume I of the MFR's)

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Brevard / Oakwood

FPSC

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

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

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Brevard / Oakwood

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Brevard / Oakwood

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

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

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	505	40	2.50%	13	0	13
4	339.1 Other Plant & Misc.	173	25	4.00%	7	0	7
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	58	0	N.A.	0	0	0
7	304.2 Structures & Improvements	766	33	3.03%	23	0	23
8	305.2 Collect. & Impound.	19	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	1,787	30	3.33%	60	0	60
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	52	35	2.86%	1	0	1
13	310.2 Power Generation Eq.	22	20	5.00%	1	0	1
14	311.2 Pumping Equipment	4,642	20	5.00%	232	0	232
15	339.2 Other Plant & Misc.	(26)	25	4.00%	(1)	0	(1)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	3	0	N.A.	0	0	0
18	304.3 Structures & Improvements	263	33	3.03%	8	0	8
19	320.3 Water Treatment Eq.	558	22	4.55%	25	0	25
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1,712	0	N.A.	0	0	0
23	304.4 Structures & Improvements	641	33	3.03%	19	0	19
24	330.4 Distr. Reservoirs	3,712	37	2.70%	100	0	100
25	331.4 Transm. & Distribution	15,426	43	2.33%	359	0	359
26	333.4 Services	5,790	40	2.50%	145	0	145
27	334.4 Meters & Meter Installation	5,154	20	5.00%	258	0	258
28	335.4 Hydrants	121	45	2.22%	3	0	3
29	339.4 Other Plant & Misc.	9	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,024	0	N.A.	0	0	0
32	304.5 Structures & Improvements	5,086	40	2.50%	127	0	127
33	340.5 Office Furniture & Equipment	2,610	15	6.67%	174	0	174
34	340.51 Computer Equipment	4,032	6	16.67%	672	0	672
35	341.5 Transportation Equipment	3,466	6	16.67%	578	0	578
36	342.5 Stores Equipment	28	18	5.56%	2	0	2
37	343.5 Tools, Shop & Garage	1,313	16	6.25%	82	0	82
38	344.5 Laboratory Equipment	291	15	6.67%	19	0	19
39	345.5 Power Operated Equipment	1,712	12	8.33%	143	0	143
40	346.5 Communication Equipment	540	10	10.00%	54	0	54
41	347.5 Miscellaneous Equipment	183	15	6.67%	12	0	12
42	348.5 Other Tangible Plant	143	10	10.00%	14	0	14
43							
44	**INTANGIBLE PLANT**	677		2.88%	20	0	20
45	**SUPPLY & PUMPING**	7,320		4.33%	317	0	317
46	**WATER TREATMENT PLANT**	824		4.05%	33	0	33
47	**TRANSM. & DISTRIBUTION**	32,565		2.71%	884	0	884
48	**GENERAL PLANT**	20,428		9.19%	1,877	0	1,877
49							
51	**TOTAL DEPRECIATION EXPENSE**	61,815		5.06%	3,131	0	3,131
52	**AMORTIZATION OF CIAC**				(85)	0	(85)
53	**NON-USED AND USEFUL**				0	0	0
54	**NET DEPRECIATION EXPENSE - WATER**				3,046	0	3,046

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Brevard / Oakwood

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

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

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
		1991 CIAC AMORTIZATION EXPENSE			
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	3.82%	0	0	0
2 Line/Main Extension Fees	0	2.35%	0	0	0
3 Meter Installation Fees	1,540	5.00%	77	0	77
4 Contributed Lines	0	2.35%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.17%	0	0	0
6 Service Installation Fees	300	2.50%	8	0	8
7 TOTAL WATER CIAC AMORT. EXPENSE	1,840		85	0	85

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Brevard / Oakwood

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

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

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	766	23	3.03%
3	305.2 Collect. & Impound.	19	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	1,787	60	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	52	1	2.86%
8	310.2 Power Generation Eq.	22	1	5.00%
9	311.2 Pumping Equipment	4,642	232	5.00%
10	339.2 Other Plant & Misc.	(26)	(1)	4.00%
11	304.3 Structures & Improvements	263	8	3.03%
12	320.3 Water Treatment Eq.	558	25	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	3,712	100	2.70%
15	**COMPOSITE RATE**	11,795	450	**3.82%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	641	19	3.03%
18	331.4 Transm. & Distribution	15,426	359	2.33%
19	335.4 Hydrants	121	3	2.22%
20	339.4 Other Plant & Misc.	9	0	4.00%
21	**COMPOSITE RATE**	16,197	381	**2.35%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	5,154	258	5.00%
24	**COMPOSITE RATE**	5,154	258	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	5,790	145	2.50%
27	**COMPOSITE RATE**	5,790	145	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	11,795	450	3.82%
30	Line / Main Extension Fees & Contri. lines (Line 21)	16,197	381	2.35%
31	Meter Installation Fees (Line 24)	5,154	258	5.00%
32	Service Installation Fees (Line 27)	5,790	145	2.50%
33	**COMPOSITE RATE**	38,936	1,234	**3.17%**

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

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

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No.	Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	(0)	0	(0)	0.00%	0
3	302.1 Franchises	13	0	13	0.00%	0
4	339.1 Other Plant & Misc.	7	0	7	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	23	0	23	0.00%	0
8	305.2 Collect. & Impound.	0	0	0	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	60	0	60	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	1	0	1	0.00%	0
13	310.2 Power Generation Eq.	1	0	1	0.00%	0
14	311.2 Pumping Equipment	232	0	232	0.00%	0
15	339.2 Other Plant & Misc.	(1)	0	(1)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	8	0	8	0.00%	0
19	320.3 Water Treatment Eq.	25	0	25	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	19	0	19	0.00%	0
24	330.4 Distr. Reservoirs	100	0	100	0.00%	0
25	331.4 Transm. & Distribution	359	0	359	0.00%	0
26	333.4 Services	145	0	145	0.00%	0
27	334.4 Meters & Meter Insallation	258	0	258	0.00%	0
28	335.4 Hydrants	3	0	3	0.00%	0
29	339.4 Other Plant & Misc.	0	0	0	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	127	0	127	0.00%	0
33	340.5 Office Furniture & Equipment	174	0	174	0.00%	0
34	340.51 Computer Equipment	672	0	672	0.00%	0
35	341.5 Transportation Equipment	578	0	578	0.00%	0
36	342.5 Stores Equipment	2	0	2	0.00%	0
37	343.5 Tools, Shop & Garage	82	0	82	0.00%	0
38	344.5 Laboratory Equipment	19	0	19	0.00%	0
39	345.5 Power Operated Equipment	143	0	143	0.00%	0
40	346.5 Communication Equipment	54	0	54	0.00%	0
41	347.5 Miscellaneous Equipment	12	0	12	0.00%	0
42	348.5 Other Tangible Plant	14	0	14	0.00%	0
43						
44	**INTANGIBLE PLANT**	20	0	20		0
45	**SUPPLY & PUMPING**	317	0	317		0
46	**WATER TREATMENT PLANT**	33	0	33		0
47	**TRANSM. & DISTRIBUTION**	884	0	884		0
48	**GENERAL PLANT**	1,877	0	1,877		0
49						
51	**TOTAL**	3,131	0	3,131		0
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.00%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	1,660	57	1,718	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	1,660	78	1,738		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	629	629		
6		0	0	0		
7	TOTAL	0	629	629		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		768	0	768		
11		0	0	0		
12	TOTAL	768	0	768		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	2,429	687	3,115		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	2,429	707	3,136		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	36,895	1,278	38,173	36,895	1,728	38,623	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	34,236	(692)	33,544	34,236	2,981	37,218	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	3,046	0	3,046	3,046	0	3,046	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	2,429	707	3,136	2,429	707	3,136	B-15 (W)	-
8 Pre Tax Operating Expenses	39,711	15	39,726	39,711	3,688	43,400	-	-
9 **TOTAL PRE-TAX INCOME**	(2,816)	1,263	(1,553)	(2,816)	(1,961)	(4,777)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(2,816)	1,263	(1,553)	(2,816)	(1,961)	(4,777)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	26,304	(1,291)	25,013	26,304	(832)	25,473	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	1,526	(75)	1,451	1,526	(48)	1,477	-	-
17 Total Taxable Income	(4,341)	1,338	(3,004)	(4,341)	(1,913)	(6,254)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(1,634)	503	(1,130)	(1,634)	(720)	(2,353)	-	-
20 Less:								
21 Parent Debt Adjustment	100	0	100	100	0	100	C-9 (W)	-
22 Investment Tax Credit	20	0	20	20	0	20	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(1,754)	503	(1,251)	(1,754)	(720)	(2,474)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Brevard / Oakwood

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
				1991 Aquisition Adjustment Amort. Exp.				
Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	**NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	0.00%	0.00%	0.00%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Palisades Country Club - 579

Lake County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	149,618	0	149,618	A-5 (W)
2	Utility Land & Land Rights	21	0	21	A-5 (W)
3	Non-Used & Useful	(8,278)	0	(8,278)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(3,070)	(5)	(3,075)	A-9 (W)
6	CIAC	(540)	0	(540)	A-12 (W)
7	Accumulated Amortization of CIAC	14	0	14	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	546	0	546	C-7 (W)
12	Working Capital Allowance	531	19	549	A-17 (W)
13	TOTAL WATER RATE BASE	138,840	14	138,854	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per *Books*	Utility *Adjustments*	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	149,618	0	149,618	A-5 (W)
2	Utility Land & Land Rights	21	0	21	A-5 (W)
3	Non-Used & Useful	(8,278)	0	(8,278)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(3,070)	(5)	(3,075)	A-9 (W)
6	CIAC	(540)	0	(540)	A-12 (W)
7	Accumulated Amortization of CIAC	14	0	14	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	546	0	546	C-7 (W)
12	Working Capital Allowance	531	(10)	521	A-17 (W)
13	**TOTAL WATER RATE BASE**	138,840	(15)	138,825	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	0	0	0	A-5 (W)
3					
4	2.				
5					
6					
7		0	0	0	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	0	0	0	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(10)	(5)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		0	(10)	(5)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):**				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	**H. ACQUISITION ADJUSTMENTS (Interim / Final):**				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):**				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**J. ADVANCES FOR CONSTRUCTION (Interim / Final):**				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**K. DEFERRED TAX (Interim / Final):**				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	***L. WORKING CAPITAL ALLOWANCE (Interim):***				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(10)	(10)	(10)	A-17 (W)
38					
39	2.				
40					
41					
42		(10)	(10)	(10)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	19	19	19	A-17 (W)
45					
46	2.				
47					
48					
49		19	19	19	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(10)	(20)	(15)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	19	9	14	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 24792 ENDED 07/10/91**	0
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	0
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	0
22	1990 Additions (A/C 101)	0
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	0
27	**12/31/90 BALANCE**	0
28	1990 General Plant Reallocation Adjustments *	403
29	**12/31/90 ADJUSTED BALANCE**	403
30	1991 Additions (A/C 101)	298,471
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	298,471
35	**12/31/91 BALANCE**	298,874

Notes:
Palisades: Amendment of Certificate Order No. 24792 issued on 7/10/91. No rate base was established.
* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Palisades Country Club

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	0	0	0	0	0	0	0	0	0	0
3 302.1 Franchises	0	935	0	935	0	0	935	467	0	467
4 339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	0	77,120	0	77,120	0	0	77,120	38,560	0	38,560
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0
13 310.2 Power Generation Eq.	0	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment	0	110,789	0	110,789	0	0	110,789	55,394	0	55,394
15 339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19 320.3 Water Treatment Eq.	0	31,318	0	31,318	0	0	31,318	15,659	0	15,659
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservlors	0	75,385	0	75,385	0	0	75,385	37,693	0	37,693
25 331.4 Transm. & Distribution	0	2,399	0	2,399	0	0	2,399	1,200	0	1,200
26 333.4 Services	0	0	0	0	0	0	0	0	0	0
27 334.4 Meters & Meter Insallation	0	493	0	493	0	0	493	246	0	246
28 335.4 Hydrants	0	0	0	0	0	0	0	0	0	0
29 339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	21	(1)	0	21	0	0	21	21	0	21
32 304.5 Structures & Improvements	103	3	0	106	0	0	106	104	0	104
33 340.5 Office Furniture & Equipme	53	1	0	54	0	0	54	54	0	54
34 340.51 Computer Equipment	70	25	0	95	0	0	95	83	0	83
35 341.5 Transportation Equipment	68	5	0	74	0	0	74	71	0	71
36 342.5 Stores Equipment	1	0	0	1	0	0	1	1	0	1
37 343.5 Tools, Shop & Garage	27	(1)	0	27	0	0	27	27	0	27
38 344.5 Laboratory Equipment	6	0	0	6	0	0	6	6	0	6
39 345.5 Power Operated Equipment	37	(3)	0	34	0	0	34	35	0	35
40 346.5 Communication Equipment	11	1	0	12	0	0	12	11	0	11
41 347.5 Miscellaneous Equipment	3	1	0	4	0	0	4	4	0	4
42 348.5 Other Tangible Plant	3	0	0	3	0	0	3	3	0	3
43										
44 **INTANGIBLE PLANT**	0	935	0	935	0	0	935	467	0	467
45 **SUPPLY & PUMPING**	0	187,909	0	187,909	0	0	187,909	93,955	0	93,955
46 **WATER TREATMENT PLANT**	0	31,318	0	31,318	0	0	31,318	15,659	0	15,659
47 **TRANSM. & DISTRIBUTION**	0	78,277	0	78,277	0	0	78,277	39,139	0	39,139
48 **GENERAL PLANT**	403	32	0	435	0	0	435	419	0	419
49										
50 **TOTAL PLANT IN SERVICE**	403	298,471	0	298,874	0	0	298,874	149,639	0	149,639
51 **LAND & LAND RIGHTS**	21	(1)	0	21	0	0	21	21	0	21
52 **TOTAL PIS LESS LAND**	382	298,472	0	298,853	0	0	298,853	149,618	0	149,618

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 105 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Palisades Country Club

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	0	0	0	0%	0
3 302.1 Franchises	467	0	0	467	0%	0
4 339.1 Other Plant & Misc.	0	0	0	0	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	0	0	0	0	0%	0
7 304.2 Structures & Improvements	0	0	0	0	0%	0
8 305.2 Collect. & Impound.	0	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	38,560	0	0	38,560	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	0	0	0	0	0%	0
13 310.2 Power Generation Eq.	0	0	0	0	0%	0
14 311.2 Pumping Equipment	55,394	0	0	55,394	0%	0
15 339.2 Other Plant & Misc.	0	0	0	0	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	0	0	0	0	0%	0
18 304.3 Structures & Improvements	0	0	0	0	0%	0
19 320.3 Water Treatment Eq.	15,659	0	0	15,659	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	0	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0	0%	0
24 330.4 Distr. Reservlors	37,693	0	0	37,693	20%	7,539
25 331.4 Transm. & Distribution	1,200	0	0	1,200	71%	852
26 333.4 Services	0	0	0	0	0%	0
27 334.4 Meters & Meter Installation	246	0	0	246	0%	0
28 335.4 Hydrants	0	0	0	0	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	21	0	0	21	0%	0
32 304.5 Structures & Improvements	104	0	0	104	0%	0
33 340.5 Office Furniture & Equipment	54	0	0	54	0%	0
34 340.51 Computer Equipment	83	0	0	83	0%	0
35 341.5 Transportation Equipment	71	0	0	71	0%	0
36 342.5 Stores Equipment	1	0	0	1	0%	0
37 343.5 Tools, Shop & Garage	27	0	0	27	0%	0
38 344.5 Laboratory Equipment	6	0	0	6	0%	0
39 345.5 Power Operated Equipment	35	0	0	35	0%	0
40 346.5 Communication Equipment	11	0	0	11	0%	0
41 347.5 Miscellaneous Equipment	4	0	0	4	0%	0
42 348.5 Other Tangible Plant	3	0	0	3	0%	0
43						
44 **INTANGIBLE PLANT**	467	0	0	467		0
45 **SUPPLY & PUMPING**	93,955	0	0	93,955		0
46 **WATER TREATMENT PLANT**	15,659	0	0	15,659		0
47 **TRANSM. & DISTRIBUTION**	39,139	0	0	39,139		8,390
48 **GENERAL PLANT**	419	0	0	419		0
49						
50 **TOTAL PLANT IN SERVICE**	149,639	0	0	149,639		8,390
51 **LAND & LAND RIGHTS**	21	0	0	21		0
52 **TOTAL PIS LESS LAND**	149,618	0	0	149,618		8,390
53	**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**				5.61%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	8,390	0	8,390	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(112)	0	(112)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	8,278	0	8,278	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 24792 ENDED 07/10/91**	0
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	0
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	0
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	0
27	1990 General Plant Reallocation Adjustments *	132
28	**12/31/90 ADJUSTED BALANCE**	132
29	1991 Additions	5,876
30	1991 Retirements	0
31	1991 Adjustments	10
32	1991 Net Additions	5,886
33	**12/31/91 BALANCE**	6,018

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 INTANGIBLE PLANT									
2 301.1 Organization	0	0	0	0	0	0	0	0	0
3 302.1 Franchises	0	12	12	0	0	12	6	0	6
4 339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
5 SOURCE OF SUPPLY & PUMPING									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	0	1,285	1,285	0	0	1,285	643	0	643
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	0	0	0	0	0	0	0	0	0
13 310.2 Power Generation Eq.	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment	0	2,770	2,770	0	0	2,770	1,385	0	1,385
15 339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
16 WATER TREATMENT PLANT									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0
19 320.3 Water Treatment Eq.	0	712	712	0	0	712	356	0	356
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 TRANSMISSION & DISTRIBUTION									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservlors	0	1,019	1,019	0	0	1,019	509	0	509
25 331.4 Transm. & Distribution	0	28	28	0	0	28	14	0	14
26 333.4 Services	0	0	0	0	0	0	0	0	0
27 334.4 Meters & Meter Insallation	0	12	12	0	0	12	6	0	6
28 335.4 Hydrants	0	0	0	0	0	0	0	0	0
29 339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
30 GENERAL PLANT									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	14	3	16	0	0	16	15	0	15
33 340.5 Office Furniture & Equipment	17	4	21	0	0	21	19	0	19
34 340.51 Computer Equipment	9	14	23	0	10	33	16	5	21
35 341.5 Transportation Equipment	43	12	55	0	0	55	49	0	49
36 342.5 Stores Equipment	0	0	0	0	0	0	0	0	0
37 343.5 Tools, Shop & Garage	12	2	14	0	0	14	13	0	13
38 344.5 Laboratory Equipment	3	0	3	0	0	3	3	0	3
39 345.5 Power Operated Equipment	28	3	31	0	0	31	30	0	30
40 346.5 Communication Equipment	4	1	5	0	0	5	5	0	5
41 347.5 Miscellaneous Equipment	1	0	1	0	0	1	1	0	1
42 348.5 Other Tangible Plant	1	0	1	0	0	1	1	0	1
43									
44 INTANGIBLE PLANT	0	12	12	0	0	12	6	0	6
45 SUPPLY & PUMPING	0	4,055	4,055	0	0	4,055	2,028	0	2,028
46 WATER TREATMENT PLANT	0	712	712	0	0	712	356	0	356
47 TRANSM. & DISTRIBUTION	0	1,059	1,059	0	0	1,059	529	0	529
48 GENERAL PLANT	132	39	170	0	10	180	151	5	156
49									
50 TOTAL WATER ACCUM. DEP.	132	5,876	6,008	0	10	6,018	3,070	5	3,075

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Palisades Country Club

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	6	0	6	0%	0
4 339.1 Other Plant & Misc.	0	0	0	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	0	0	0	0%	0
8 305.2 Collect. & Impound.	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	643	0	643	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	0	0	0	0%	0
13 310.2 Power Generation Eq.	0	0	0	0%	0
14 311.2 Pumping Equipment	1,385	0	1,385	0%	0
15 339.2 Other Plant & Misc.	0	0	0	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	0	0	0	0%	0
19 320.3 Water Treatment Eq.	356	0	356	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservoirs	509	0	509	20%	102
25 331.4 Transm. & Distribution	14	0	14	71%	10
26 333.4 Services	0	0	0	0%	0
27 334.4 Meters & Meter Insallation	6	0	6	0%	0
28 335.4 Hydrants	0	0	0	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	15	0	15	0%	0
33 340.5 Office Furniture & Equipment	19	0	19	0%	0
34 340.51 Computer Equipment	21	0	21	0%	0
35 341.5 Transportation Equipment	49	0	49	0%	0
36 342.5 Stores Equipment	0	0	0	0%	0
37 343.5 Tools, Shop & Garage	13	0	13	0%	0
38 344.5 Laboratory Equipment	3	0	3	0%	0
39 345.5 Power Operated Equipment	30	0	30	0%	0
40 346.5 Communication Equipment	5	0	5	0%	0
41 347.5 Miscellaneous Equipment	1	0	1	0%	0
42 348.5 Other Tangible Plant	1	0	1	0%	0
43					
44 **INTANGIBLE PLANT**	6	0	6		0
45 **SUPPLY & PUMPING**	2,028	0	2,028		0
46 **WATER TREATMENT PLANT**	356	0	356		0
47 **TRANSM. & DISTRIBUTION**	529	0	529		112
48 **GENERAL PLANT**	156	0	156		0
49					
50 **TOTAL**	3,075	0	3,075		112
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				3.64%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 24792 ENDED 07/10/91**	0
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	0
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	0
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	0
27	1991 Additions	1,080
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,080
31	**12/31/91 BALANCE**	1,080

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 CIAC						**AVERAGE 1991 CIAC**		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
	WATER									
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	1,080	1,080	0	0	1,080	540	0	540
4	Contributed Lines	0	0	0	0	0	0	0	0	0
5	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	*0*	*1,080*	*1,080*	0	0	1,080	540	0	540

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC.

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 24792 ENDED 07/10/91**	0
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	0
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	0
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	0
27	1991 Additions	27
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	27
31	**12/31/91 BALANCE**	27

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Palisades Country Club

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	0	27	27	0	0	27	14	0	14
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER ACCUM. AMORT. CIAC**	0	27	27	0	0	27	14	0	14

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	
16		0
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	4,245	(81)	4,165	4,245	150	4,396	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	531	(10)	521	531	19	549	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	GROSS UTILITY PLANT	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,682,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	TOTAL CURRENT ASSETS	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	TOTAL OTHER ASSETS AND DEFERRED CHARGES	18,353,872	14,722,458
32			
33	TOTAL ASSETS	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,116	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: SSU / Lake / Palisades Country Club

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

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

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	5.61%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	3.64%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Palisades Country Club - 579

Lake County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Lake / Pallsades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	96	11,488	11,584	20,249	31,833	174.80%	B-4, B-3 (W)
3 Other Revenues	10	5	15	0	15		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**106**	**11,493**	**11,599**	**20,249**	**31,848**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	4,245	150	4,396	0	4,396		B-5 (W)
6 Depreciation, net of CIAC Amort.	5,625	0	5,625	0	5,625		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	(3)	709	706	911	1,618		B-15, B-3 (W)
9 Provision For Income Taxes	(7,134)	4,001	(3,133)	7,277	4,144		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	**2,734**	**4,860**	**7,595**	**8,188**	**15,783**		
11 **NET OPERATING INCOME:**	**(2,628)**	**6,632**	**4,004**	**12,061**	**16,065**		
12 **RATE BASE**	**138,840**		**138,854**		**138,854**		A-1 (W)
13 **RATE OF RETURN**	**-1.89%**		**2.88%**		**11.57%**		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	96	11,488	11,584	19,285	30,869	166.48%	B-4, B-3 (W)
3	Other Revenues	10	0	10	0	10		B-4 (W)
4	**TOTAL OPERATING REVENUES**	106	11,488	11,594	19,285	30,879		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	4,245	(81)	4,165	0	4,165		B-5 (W)
6	Depreciation, net of CIAC Amort.	5,625	0	5,625	0	5,625		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	(3)	709	706	868	1,574		B-15, B-3 (W)
9	Provision For Income Taxes	(7,134)	4,087	(3,047)	6,930	3,883		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	2,734	4,715	7,449	7,798	15,247		
11	**NET OPERATING INCOME:**	(2,628)	6,773	4,145	11,487	15,632		
12	**RATE BASE**	138,840		138,825		138,825		A-1 (W)
13	**RATE OF RETURN**	-1.89%		2.99%		11.26%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.11%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.26%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	138,825		138,854		A-1 (W)	-
5	Required Income (L3 x L4)	15,632		16,065		-	-
6	Adjusted Income under Present Rates	4,145		4,004		B-1 (W)	-
7	Income Deficiency (L5 - L6)	11,487		12,061		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	18,417		19,338		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	19,285		20,249		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	18,417		19,338		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	6,930		7,277		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	868		911		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	11,487		12,061			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.11%	5.46%
25	Adjustment for Gas	-2.41%	12.11%	-0.29%
26	**TOTAL**	100.00%		11.26%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	11,488	11,493	B-4 (W)
3				
4	2.			
5				
6				
7		11,488	11,493	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(81)	(81)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		18	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		4	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		7	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(1)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		167	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		36	B-5 (W)
22				
23				
24		(81)	150	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	517	517	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	192	192	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		709	709	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	4,087	4,001	B-16 (W)
48				
49	2.			
50				
51				
52		4,087	4,001	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	6,773	6,632	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	0	0	
4	461.2 Metered - Commercial	96	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Public Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	96	11,488	11,584
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	0	0	
16	**SUBTOTAL OTHER WATER SALES**	0	0	0
17	**TOTAL WATER SALES**	96	11,488	11,584
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	10	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	10	5	15
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	106	11,488	11,594
26	**GRAND TOTAL WATER OPERATING REVENUES *(FINAL)***	*106*	*11,493*	*11,599*

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Lake / Pallsades Country Club

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

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

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	2,226	116	2,343	2,114	106	2,220	28	4	33	84	6	90
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	579	(103)	476	541	(124)	417	8	(2)	6	30	23	54
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	398	0	398	396	0	396	0	0	0	1	0	1
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials and Supplies	657	24	682	650	24	674	0	0	1	7	0	7
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	7	0	7	0	0	0	0	0	0	7	0	7
11	633 Contractual Services - Legal	3	0	3	0	0	0	0	0	0	3	0	3
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	114	4	118	110	4	114	0	0	0	3	0	4
14	641 Rental of Building/Real Prop.	1	1	2	0	0	0	0	0	0	1	1	2
15	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650 Transportation Expense	205	8	213	205	7	213	0	0	0	0	0	0
17	656 Insurance - Vehicle	4	1	5	0	0	0	0	0	0	4	1	5
18	657 Insurance - General Liability	5	1	5	0	0	0	0	0	0	5	1	5
19	658 Insurance - Workman's Comp.	0	77	78	0	74	74	0	1	1	0	3	3
20	659 Insurance - Other	3	0	3	0	0	0	0	0	0	3	0	3
21	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	18	18	0	0	0	0	0	0	0	18	18
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	7	0	8	0	0	0	7	0	8	0	0	0
25	675 Miscellaneous Expenses	36	2	38	0	0	0	0	0	0	36	2	38
26	TOTAL WATER O&M EXPENSES	4,245	150	4,396	4,017	91	4,107	44	5	48	185	55	240
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	2,226	116	2,343	2,114	106	2,220	28	4	33	84	6	90
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	579	(103)	476	541	(124)	417	8	(2)	6	30	23	54
31	TOTAL WATER LABOR COSTS	2,806	13	2,819	2,655	(18)	2,637	36	2	38	115	29	144

0329

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Lake / Pallsades Country Club

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

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

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
			Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	2,226	0	2,226	2,114	0	2,114	28	0	28	84	0	84
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	579	(156)	424	541	(138)	402	8	(3)	5	30	(14)	16
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	398	0	398	396	0	396	0	0	0	1	0	1
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620	Materials and Supplies	657	0	657	650	0	650	0	0	0	7	0	7
9*	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	7	0	7	0	0	0	0	0	0	7	0	7
11	633	Contractual Services - Legal	3	0	3	0	0	0	0	0	0	3	0	3
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	114	0	114	110	0	110	0	0	0	3	0	3
14	641	Rental of Building/Real Prop.	1	0	1	0	0	0	0	0	0	1	0	1
15	642	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650	Transportation Expense	205	0	205	205	0	205	0	0	0	0	0	0
17	656	Insurance - Vehicle	4	0	4	0	0	0	0	0	0	4	0	4
18	657	Insurance - General Liability	5	0	5	0	0	0	0	0	0	5	0	5
19	658	Insurance - Workman's Comp.	0	75	75	0	71	71	0	1	1	0	3	3
20	659	Insurance - Other	3	0	3	0	0	0	0	0	0	3	0	3
21	660	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	7	0	7	0	0	0	7	0	7	0	0	0
25	675	Miscellaneous Expenses	36	0	36	0	0	0	0	0	0	36	0	36
26		TOTAL WATER O&M EXPENSES	4,245	(81)	4,165	4,017	(67)	3,950	44	(2)	42	185	(12)	173
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	2,226	0	2,226	2,114	0	2,114	28	0	28	84	0	84
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	579	(156)	424	541	(138)	402	8	(3)	5	30	(14)	16
31		TOTAL WATER LABOR COSTS	2,806	(156)	2,650	2,655	(138)	2,516	36	(3)	33	115	(14)	100

0330

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 TOTAL O & M Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.1-8 Salaries & Wages - Employees	8	9	8	105	10	15	234	290	464	322	330	433	2,226	0	2,226	116	2,343
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	3	3	4	28	3	5	62	84	125	85	90	88	579	(156)	424	(103)	476
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	0	0	0	0	0	0	59	26	77	49	90	95	398	0	398	0	398
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-8 Materials and Supplies	1	1	903	1	68	1	17	11	17	(735)	58	315	657	0	657	24	682
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	0	1	1	1	1	1	1	1	1	1	1	1	7	0	7	0	7
11	633.1-8 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	0	0	0	0	0	25	0	56	0	0	0	30	114	0	114	4	118
14	641.1-8 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	2
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-8 Transportation Expense	0	0	3	9	0	0	15	23	52	38	40	25	205	0	205	8	213
17	656.1-8 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	1	5
18	657.1-8 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5	1	5
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	75	75	77	78
20	659.1-8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	18
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	0	1	1	1	1	1	1	1	1	1	1	1	7	0	7	0	8
25	675.1-8 Miscellaneous Expenses	3	3	3	3	3	3	3	3	3	3	3	4	36	0	36	2	38
26	TOTAL WATER O&M EXPENSES	16	19	924	149	87	51	393	495	741	(236)	613	993	4,245	(81)	4,165	150	4,396

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	2,226	116	2,343
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	579	(103)	476
31	TOTAL WATER LABOR COSTS	2,806	13	2,819

0331

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Lake / Pallsades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	0	0	(2)	96	0	6	224	261	455	312	321	421	2,114	0	2,114	106	2,220
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	0	0	0	25	0	2	59	81	122	82	87	84	541	(138)	402	(124)	417
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	0	0	0	0	0	0	59	26	77	49	90	95	396	0	396	0	396
6	*616.1-6 Fuel for Power Purchased*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-6 Materials and Supplies	0	0	903	1	68	0	16	10	16	(735)	58	314	650	0	650	24	674
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	0	0	0	0	25	0	55	0	0	0	30	110	0	110	4	114
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	0	0	3	9	0	0	15	23	52	38	40	25	205	0	205	7	213
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	71	71	74	74
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	*667.1-6 Reg. Comm. Exp. - Other*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	**TOTAL WATER DIRECT O&M EXPENSES**	0	0	905	130	68	33	373	477	722	(255)	595	969	4,017	(67)	3,950	91	4,107

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	2,114	106	2,220
29	*603.1-6 Salaries & Wages - Officers, Etc.*	0	0	0
30	604.1-6 Employee Pensions & Benefits	541	(124)	417
31	**TOTAL WATER DIRECT LABOR COSTS**	2,655	(18)	2,637

0332

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 CUSTOMER ACCTS.				
Line No. Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1 601.7 Salaries & Wages - Employees	2	2	3	2	2	2	2	2	2	2	3	3	28	0	28	4	33
2 603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.7 Employee Pensions & Benefits	0	1	1	1	1	1	1	1	1	1	1	1	8	(3)	5	(2)	6
4 610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 620.7 Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
9 631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1
20 659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.7 Bad Debt Expense	0	1	1	1	1	1	1	1	1	1	1	1	7	0	7	0	8
25 675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 TOTAL WATER CUSTOMER ACCOUNTS	2	4	4	4	4	3	3	4	3	4	4	5	44	(2)	42	5	48

27 Total Labor	Total Labor	*Adjustments	Total Adj. Labor
28 601.7 Salaries & Wages - Employees	28	4	33
29 603.7 Salaries & Wages - Officers, Etc.	0	0	0
30 604.7 Employee Pensions & Benefits	8	(2)	6
31 TOTAL WATER CUST ACCTS LABOR COSTS	36	2	38

0333

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 A & G				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.8 Salaries & Wages - Employees	6	7	7	7	7	7	7	7	7	7	6	6	84	0	84	6	90
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	2	3	2	2	3	3	3	2	3	3	2	3	30	(14)	16	23	54
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7	0	7
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	0	1	1	1	1	1	1	1	1	1	1	1	7	0	7	0	7
11	633.8 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	4
14	641.8 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	2
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	656.8 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	1	5
18	657.8 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5	1	5
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	3	3	3	3
20	659.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	18
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	3	3	3	3	3	3	3	3	3	3	3	4	36	0	36	2	38
26	TOTAL WATER A&G EXPENSES	13	16	15	15	16	15	16	14	16	16	14	19	185	(12)	173	55	240

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.8 Salaries & Wages - Employees	84	6	90
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	30	23	54
31	TOTAL WATER A&G LABOR COSTS	115	29	144

0334

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Lake / Palisades Country Club

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

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

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	2,226	0	2,226	2,226	0	0	2	3	(1)	2,231	112	0	116	2,343
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	579	(156)	424	579	(156)	0	1	0	0	425	15	36	(103)	476
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	398	0	398	398	0	0	0	0	0	398	0	0	0	398
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 620.1-8 Materials and Supplies	657	0	657	657	0	0	0	0	0	658	24	0	24	882
9 631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-8 Contractual Services - Acct.	7	0	7	7	0	0	0	0	0	7	0	0	0	7
11 633.1-8 Contractual Services - Legal	3	0	3	3	0	0	0	0	0	3	0	0	0	3
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	114	0	114	114	0	0	0	0	0	114	4	0	4	118
14 641.1-8 Rental of Building/Real Prop.	1	0	1	1	0	0	0	1	0	2	0	0	1	2
15 642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.1-8 Transportation Expense	205	0	205	205	0	0	0	0	0	206	7	0	8	213
17 656.1-8 Insurance - Vehicle	4	0	4	4	0	0	0	0	0	5	0	0	1	5
18 657.1-8 Insurance - General Liability	5	0	5	5	0	0	0	0	0	5	0	0	1	5
19 658.1-8 Insurance - Workman's Comp.	0	75	75	0	75	0	0	0	0	75	3	0	77	78
20 659.1-8 Insurance - Other	3	0	3	3	0	0	0	0	0	3	0	0	0	3
21 660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	18	0	0	0	18	0	0	18	18
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	7	0	7	7	0	0	0	0	0	8	0	0	0	8
25 675.1-8 Miscellaneous Expenses	36	0	36	36	0	0	1	0	0	37	1	0	2	38
26 TOTAL WATER O&M EXPENSES	4,245	(81)	4,165	4,245	(81)	18	4	7	(1)	4,192	167	36	150	4,396

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0335

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Lake / Palisades Country Club

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

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

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	2,114		2,114	2,114						2,114	106		106	2,220
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	541	(138)	402	541	(138)					402	15		(124)	417
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	396		396	396						396			0	396
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	0		0	0						0	0		0	0
8 620.1-6 Materials and Supplies	650		650	650						650	24		24	674
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	110		110	110						110	4		4	114
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	205		205	205						205	7		7	213
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	71	71	0	71					71	3		74	74
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 TOTAL WATER DIRECT O&M EXPENSES	4,017	(67)	3,950	4,017	(67)	0	0	0	0	3,950	158	0	91	4,107

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0336

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Palisades Country Club

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

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

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	28		28	28				3	(0)	31	2		4	33
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	8	(3)	5	8	(3)			0		6	0		(2)	6
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				0		0			0	0
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	0		0	0				0		1	0		0	1
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	0		0	0				0		0	0		0	0
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	1	1	0	1			0		1	0		1	1
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	7		7	7				0		8			0	8
25 675.7 Miscellaneous Expenses	0		0	0				0		0	0		0	0
26 TOTAL WATER CUST ACCT EXPENSES	44	(2)	42	44	(2)	0	0	5	(0)	47	2	0	5	48

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workmen's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0337

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Palisades Country Club

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

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

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	84		84	84			2	0	(0)	86	4		6	90
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	30	(14)	16	30	(14)		1	0		17	1	36	23	54
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	1		1	1			0	0		1			0	1
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	7		7	7			0	0		7	0		0	7
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	7		7	7			0	0		7	0		0	7
11 633.8 Contractual Services - Legal	3		3	3			0	0		3	0		0	3
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	3		3	3			0	0		3	0		0	4
14 641.8 Rental of Building/Real Prop.	1		1	1			0	1		2	0		1	2
15 642.8 Rental of Equipment	0		0	0			0	0		0	0		0	0
16 650.8 Transportation Expense	0		0	0			0	0		0	0		0	0
17 656.8 Insurance - Vehicle	4		4	4			0	0		5	0		1	5
18 657.8 Insurance - General Liability	5		5	5			0	0		5	0		1	5
19 658.8 Insurance - Workman's Comp.	0	3	3	0	3		0	0		3	0		3	3
20 659.8 Insurance - Other	3		3	3			0	0		3	0		0	3
21 660.8 Advertising Expense	0		0	0			0	0		0	0		0	0
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		18	0	0		18			18	18
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	36		36	36			1	0		37	1		2	38
26 TOTAL WATER A&G EXPENSES	185	(12)	173	185	(12)	18	4	2	(0)	198	6	36	55	240

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0338

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Palisades Country Club

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

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

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/91	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	2,226		2,226	0	0.00%	2,226	0	0.00%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	424		424	0	0.00%	424	0	0.00%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	398		398	0	0.00%	398	0	0.00%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.1-8 Materials and Supplies	657		657	0	0.00%	657	0	0.00%
9	631.1-8 Contractual Services - Engr.	0		0	0	0.00%	0	0	0.00%
10	632.1-8 Contractual Services - Acct.	7		7	0	0.00%	7	0	0.00%
11	633.1-8 Contractual Services - Legal	3		3	0	0.00%	3	0	0.00%
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	114		114	0	0.00%	114	0	0.00%
14	641.1-8 Rental of Building/Real Prop.	1		1	0	0.00%	1	0	0.00%
15	642.1-8 Rental of Equipment	0		0	0	0.00%	0	0	0.00%
16	650.1-8 Transportation Expense	205		205	0	0.00%	205	0	0.00%
17	656.1-8 Insurance - Vehicle	4		4	0	0.00%	4	0	0.00%
18	657.1-8 Insurance - General Liability	5		5	0	0.00%	5	0	0.00%
19	658.1-8 Insurance - Workman's Comp.	75		75	0	0.00%	75	0	0.00%
20	659.1-8 Insurance - Other	3		3	0	0.00%	3	0	0.00%
21	660.1-8 Advertising Expense	0		0	0	0.00%	0	0	0.00%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	7		7	0	0.00%	7	0	0.00%
25	675.1-8 Miscellaneous Expenses	36		36	0	0.00%	36	0	0.00%
26	**TOTAL WATER O&M EXPENSES**	4,165		4,165	0	0.00%	4,165	0	0.00%
27	**SUBTOTAL (less accts. 666 & 667)**	4,165		4,165	0	0.00%	4,165	0	0.00%
28	**Average ERC's**	3		3	0	0.00%			
29	**Average Consumer Price Index - U**	136.2		136.2	0	0.00%			
30				Compounded Multiplier =		0.00%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Lake / Palisades Country Club

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

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

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/91	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	2,114		2,114	0	0.00%	2,114	0	0.00%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	402		402	0	0.00%	402	0	0.00%
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	396		396	0	0.00%	396	0	0.00%
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.1-6 Materials and Supplies	650		650	0	0.00%	650	0	0.00%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	110		110	0	0.00%	110	0	0.00%
14	641.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense	205		205	0	0.00%	205	0	0.00%
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	71		71	0	0.00%	71	0	0.00%
20	659.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	0		0	0	N.A.	0	0	N.A.
26	TOTAL WATER O&M EXPENSES	3,950		3,950	0	0.00%	3,950	0	0.00%
27	SUBTOTAL (less accts. 666 & 667)	3,950		3,950	0	0.00%	3,950	0	0.00%
28	Average ERC's	3		3	0	0.00%			
29	Average Consumer Price Index - U	136.2		136.2	0	0.00%			
30				Compounded Multiplier =		0.00%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Palisades Country Club

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

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

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/91	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.7 Salaries & Wages - Employees	28		28	0	0.00%	28	0	0.00%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	5		5	0	0.00%	5	0	0.00%
4	610.7 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.7 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	0		0	0	0.00%	0	0	0.00%
9	631.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other	0		0	0	0.00%	0	0	0.00%
14	641.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	0		0	0	0.00%	0	0	0.00%
17	656.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workmen's Comp.	1		1	0	0.00%	1	0	0.00%
20	659.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	7		7	0	0.00%	7	0	0.00%
25	675.7 Miscellaneous Expenses	0		0	0	0.00%	0	0	0.00%
26	**TOTAL WATER O&M EXPENSES**	42		42	0	0.00%	42	0	0.00%
27	**SUBTOTAL (less accts. 666 & 667)**	42		42	0	0.00%	42	0	0.00%
28	**Average ERC's**	3		3	0	0.00%			
29	**Average Consumer Price Index - U**	136.2		136.2	0	0.00%			
30				**Compounded Multiplier =**		0.00%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Palisades Country Club

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

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

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/91	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	84		84	0	0.00%	84	0	0.00%
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	16		16	0	0.00%	16	0	0.00%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	1		1	0	0.00%	1	0	0.00%
6	616.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	7		7	0	0.00%	7	0	0.00%
9	631.8 Contractual Services - Engr.	0		0	0	0.00%	0	0	0.00%
10	632.8 Contractual Services - Acct.	7		7	0	0.00%	7	0	0.00%
11	633.8 Contractual Services - Legal	3		3	0	0.00%	3	0	0.00%
12	634.8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	3		3	0	0.00%	3	0	0.00%
14	641.8 Rental of Building/Real Prop.	1		1	0	0.00%	1	0	0.00%
15	642.8 Rental of Equipment	0		0	0	0.00%	0	0	0.00%
16	650.8 Transportation Expense	0		0	0	0.00%	0	0	0.00%
17	656.8 Insurance - Vehicle	4		4	0	0.00%	4	0	0.00%
18	657.8 Insurance - General Liability	5		5	0	0.00%	5	0	0.00%
19	658.8 Insurance - Workman's Comp.	3		3	0	0.00%	3	0	0.00%
20	659.8 Insurance - Other	3		3	0	0.00%	3	0	0.00%
21	660.8 Advertising Expense	0		0	0	0.00%	0	0	0.00%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	36		36	0	0.00%	36	0	0.00%
26	**TOTAL WATER O&M EXPENSES**	173		173	0	0.00%	173	0	0.00%
27	**SUBTOTAL (less accts. 666 & 667)**	173		173	0	0.00%	173	0	0.00%
28	**Average ERC's**	3		3	0	0.00%			
29	**Average Consumer Price Index - U**	136.2		136.2	0	0.00%			
30				**Compounded Multiplier =**		0.00%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	0	0.00%	
2	603.1-S Salaries & Wages - Officers, Etc.	0	N.A.	
3	604.1-S Employee Pensions & Benefits	0	0.00%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	0	0.00%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	0	N.A.	
8	620.1-S Materials and Supplies	0	0.00%	
9	631.1-S Contractual Services - Engr.	0	0.00%	
10	632.1-S Contractual Services - Acct.	0	0.00%	
11	633.1-S Contractual Services - Legal	0	0.00%	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	0	0.00%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	0	0.00%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	0	0.00%	
16	650.1-S Transportation Expense	0	0.00%	
17	656.1-S Insurance - Vehicle	0	0.00%	
18	657.1-S Insurance - General Liability	0	0.00%	
19	658.1-S Insurance - Workman's Comp.	0	0.00%	
20	659.1-S Insurance - Other	0	0.00%	
21	660.1-S Advertising Expense	0	0.00%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	0	N.A.	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	0	0.00%	
25	675.1-S Miscellaneous Expenses	0	0.00%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	0	0.00%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

37 Estimate Through
38 [ ] PAA
39 [X] Commission Hearing

41 Amortiaztion Period 4 Years
42 Explanation if different from Section 367.0816, Florida Statutes

Line No.	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$70
50	Total Projected Rate Case Expense	1,772,200	70
52	**Annual Amortization Over 4 Years**	**$443,050**	**$18**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	4
57	% of Total	100%	0.0040%
59	(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Lake / Palisades Country Club

FPSC

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

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

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Lake / Palisades Country Club

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Lake / Palisades Country Club

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

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

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	40	2.50%	0	0	0
3	302.1 Franchises	467	40	2.50%	12	0	12
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0	N.A.	0	0	0
7	304.2 Structures & Improvements	0	33	3.03%	0	0	0
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	38,560	30	3.33%	1,285	0	1,285
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	0	35	2.86%	0	0	0
13	310.2 Power Generation Eq.	0	20	5.00%	0	0	0
14	311.2 Pumping Equipment	55,394	20	5.00%	2,770	0	2,770
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0	N.A.	0	0	0
18	304.3 Structures & Improvements	0	33	3.03%	0	0	0
19	320.3 Water Treatment Eq.	15,659	22	4.55%	712	0	712
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	0	0	N.A.	0	0	0
23	304.4 Structures & Improvements	0	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	37,693	37	2.70%	1,019	0	1,019
25	331.4 Transm. & Distribution	1,200	43	2.33%	28	0	28
26	333.4 Services	0	40	2.50%	0	0	0
27	334.4 Meters & Meter Insallation	246	20	5.00%	12	0	12
28	335.4 Hydrants	0	45	2.22%	0	0	0
29	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	21	0	N.A.	0	0	0
32	304.5 Structures & Improvements	104	40	2.50%	3	0	3
33	340.5 Office Furniture & Equipment	54	15	6.67%	4	0	4
34	340.51 Computer Equipment	83	6	16.67%	14	0	14
35	341.5 Transportation Equipment	71	6	16.67%	12	0	12
36	342.5 Stores Equipment	1	18	5.56%	0	0	0
37	343.5 Tools, Shop & Garage	27	16	6.25%	2	0	2
38	344.5 Laboratory Equipment	6	15	6.67%	0	0	0
39	345.5 Power Operated Equipment	35	12	8.33%	3	0	3
40	346.5 Communication Equipment	11	10	10.00%	1	0	1
41	347.5 Miscellaneous Equipment	4	15	6.67%	0	0	0
42	348.5 Other Tangible Plant	3	10	10.00%	0	0	0
43							
44	**INTANGIBLE PLANT**	467		2.50%	12	0	12
45	**SUPPLY & PUMPING**	93,955		4.32%	4,055	0	4,055
46	**WATER TREATMENT PLANT**	15,659		4.55%	712	0	712
47	**TRANSM. & DISTRIBUTION**	39,139		2.71%	1,059	0	1,059
48	**GENERAL PLANT**	419		9.19%	39	0	39
49							
51	**TOTAL DEPRECIATION EXPENSE**	149,639		3.93%	5,876	0	5,876
52	**AMORTIZATION OF CIAC**				(27)	0	(27)
53	**NON-USED AND USEFUL**				(224)	0	(224)
54	**NET DEPRECIATION EXPENSE - WATER**				5,625	0	5,625

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Palisades Country Club

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

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

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
WATER	1991 Avg. Adj. CIAC	CIAC Amort. Composite	1991 CIAC Amortization Expense		
Line No. CIAC Classifications	Balance	Rate	Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	3.93%	0	0	0
2 Line/Main Extension Fees	0	2.33%	0	0	0
3 Meter Installation Fees	540	5.00%	27	0	27
4 Contributed Lines	0	2.33%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.92%	0	0	0
6 Service Installation Fees	0	N.A.	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	540		27	0	27

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Lake / Palisades Country Club

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

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

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	0	0	N.A.
3	305.2 Collect. & Impound.	0	0	N.A.
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	38,560	1,285	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	0	0	N.A.
8	310.2 Power Generation Eq.	0	0	N.A.
9	311.2 Pumping Equipment	55,394	2,770	5.00%
10	339.2 Other Plant & Misc.	0	0	N.A.
11	304.3 Structures & Improvements	0	0	N.A.
12	320.3 Water Treatment Eq.	15,659	712	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	37,693	1,019	2.70%
15	**COMPOSITE RATE**	147,306	5,786	3.93%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	1,200	28	2.33%
19	335.4 Hydrants	0	0	N.A.
20	339.4 Other Plant & Misc.	0	0	N.A.
21	**COMPOSITE RATE**	1,200	28	2.33%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	246	12	5.00%
24	**COMPOSITE RATE**	246	12	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	0	0	N.A.
27	**COMPOSITE RATE**	0	0	N.A.
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	147,306	5,786	3.93%
30	Line / Main Extension Fees & Contrl. lines (Line 21)	1,200	28	2.33%
31	Meter Installation Fees (Line 24)	246	12	5.00%
32	Service Installation Fees (Line 27)	0	0	N.A.
33	**COMPOSITE RATE**	148,752	5,826	3.92%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0.00%	0
3 302.1 Franchises	12	0	12	0.00%	0
4 339.1 Other Plant & Misc.	0	0	0	0.00%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0.00%	0
7 304.2 Structures & Improvements	0	0	0	0.00%	0
8 305.2 Collect. & Impound.	0	0	0	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	1,285	0	1,285	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	0	0	0	0.00%	0
13 310.2 Power Generation Eq.	0	0	0	0.00%	0
14 311.2 Pumping Equipment	2,770	0	2,770	0.00%	0
15 339.2 Other Plant & Misc.	0	0	0	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	0	0	0	0.00%	0
19 320.3 Water Treatment Eq.	712	0	712	0.00%	0
20 339.3 Other Plant & Misc.	0	0	0	0.00%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0.00%	0
23 304.4 Structures & Improvements	0	0	0	0.00%	0
24 330.4 Distr. Reservlors	1,019	0	1,019	20.00%	204
25 331.4 Transm. & Distribution	28	0	28	71.00%	20
26 333.4 Services	0	0	0	0.00%	0
27 334.4 Meters & Meter Insallation	12	0	12	0.00%	0
28 335.4 Hydrants	0	0	0	0.00%	0
29 339.4 Other Plant & Misc.	0	0	0	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	3	0	3	0.00%	0
33 340.5 Office Furniture & Equipment	4	0	4	0.00%	0
34 340.51 Computer Equipment	14	0	14	0.00%	0
35 341.5 Transportation Equipment	12	0	12	0.00%	0
36 342.5 Stores Equipment	0	0	0	0.00%	0
37 343.5 Tools, Shop & Garage	2	0	2	0.00%	0
38 344.5 Laboratory Equipment	0	0	0	0.00%	0
39 345.5 Power Operated Equipment	3	0	3	0.00%	0
40 346.5 Communication Equipment	1	0	1	0.00%	0
41 347.5 Miscellaneous Equipment	0	0	0	0.00%	0
42 348.5 Other Tangible Plant	0	0	0	0.00%	0
43					
44 **INTANGIBLE PLANT**	12	0	12		0
45 **SUPPLY & PUMPING**	4,055	0	4,055		0
46 **WATER TREATMENT PLANT**	712	0	712		0
47 **TRANSM. & DISTRIBUTION**	1,059	0	1,059		224
48 **GENERAL PLANT**	39	0	39		0
49					
51 **TOTAL**	5,876	0	5,876		224
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				3.80%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	5	517	522	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	5	517	522		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	192	192		
6		0	0	0		
7	**TOTAL**	0	192	192		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		(8)	0	(8)		
11		0	0	0		
12	**TOTAL**	(8)	0	(8)		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	(3)	709	706		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	(3)	709	706		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Lake / Palisades Country Club
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Explanation: Provide the calculation of income taxes under present income.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	106	11,488	11,594	106	11,493	11,599	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	4,245	(81)	4,165	4,245	150	4,396	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	5,625	0	5,625	5,625	0	5,625	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	(3)	709	706	(3)	709	706	B-15 (W)	-
8 Pre Tax Operating Expenses	9,868	628	10,496	9,868	859	10,727	-	-
9 **TOTAL PRE-TAX INCOME**	(9,761)	10,859	1,098	(9,761)	10,633	872	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(9,761)	10,859	1,098	(9,761)	10,633	872	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	138,840	(15)	138,825	138,840	14	138,854	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	8,053	(1)	8,052	8,053	1	8,054	-	-
17 Total Taxable Income	(17,814)	10,860	(6,954)	(17,814)	10,632	(7,182)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(6,703)	4,087	(2,617)	(6,703)	4,001	(2,703)	-	-
20 Less:								
21 Parent Debt Adjustment	359	0	359	359	0	359	C-9 (W)	-
22 Investment Tax Credit	71	0	71	71	0	71	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(7,134)	4,087	(3,047)	(7,134)	4,001	(3,133)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Palisades Country Club

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
				1991 Aquisition Adjustment Amort. Exp.				
Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	NET AMORTIZATION EXPENSE			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	3.80%	0.00%	3.80%	B-13 (W)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Palm Port - 440

Putnam County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

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

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	80,038	(622)	79,416	A-5 (W)
2 Utility Land & Land Rights	6,500	0	6,500	A-5 (W)
3 Non-Used & Useful	(1,657)	0	(1,657)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(25,809)	(1)	(25,811)	A-9 (W)
6 CIAC	(13,955)	0	(13,955)	A-12 (W)
7 Accumulated Amortization of CIAC	2,592	0	2,592	A-14 (W)
8 Acquisition Adjustments	(30,746)	0	(30,746)	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	9,379	0	9,379	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	2,344	0	2,344	C-7 (W)
12 Working Capital Allowance	1,443	185	1,627	A-17 (W)
13 **TOTAL WATER RATE BASE**	**30,129**	**(438)**	**29,691**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

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

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	80,038	(622)	79,416	A-5 (W)
2	Utility Land & Land Rights	6,500	0	6,500	A-5 (W)
3	Non-Used & Useful	(1,657)	0	(1,657)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(25,809)	(1)	(25,811)	A-9 (W)
6	CIAC	(13,955)	0	(13,955)	A-12 (W)
7	Accumulated Amortization of CIAC	2,592	0	2,592	A-14 (W)
8	Acquisition Adjustments	(30,746)	0	(30,746)	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	9,379	0	9,379	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	2,344	0	2,344	C-7 (W)
12	Working Capital Allowance	1,443	(54)	1,388	A-17 (W)
13	**TOTAL WATER RATE BASE**	30,129	(677)	29,452	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

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

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(784)	(460)	(622)	A-5 (W)
3					
4	2.				
5					
6					
7		(784)	(460)	(622)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	113	113	113	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(230)	(115)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		113	(116)	(1)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Putnam / Palm Port

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

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

FPSC

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(54)	(54)	(54)	A-17 (W)
38					
39	2.				
40					
41					
42		(54)	(54)	(54)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	185	185	185	A-17 (W)
45					
46	2.				
47					
48					
49		185	185	185	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(724)	(630)	(677)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(485)	(391)	(438)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

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

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 16340 ENDED 04/30/85**	66,698
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**4/30/85 BALANCE**	66,698
38	1985 Additions	3,676
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	3,676
42	**12/31/85 BALANCE**	70,374

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

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

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	70,374
2	1986 Additions	5,965
3	1986 Retirements	0
4	1986 Adjustments	*0*
5	1986 Net Additions	5,965
6	**12/31/86 BALANCE**	76,339
7	1987 Additions	3,233
8	1987 Retirements	129
9	1987 Adjustments	*0*
10	1987 Net Additions	3,104
11	**12/31/87 BALANCE**	79,443
12	1988 Additions	4,599
13	1988 Retirements	0
14	1988 Adjustments	*0*
15	1988 Net Additions	4,599
16	**12/31/88 BALANCE**	84,042
17	1989 Additions	4,236
18	1989 Retirements	0
19	1989 Adjustments	*0*
20	1989 Net Additions	4,236
21	**12/31/89 BALANCE**	88,278
22	1990 Additions (A/C 101)	350
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	*0*
25	1990 Adjustments	0
26	1990 Net Additions	350
27	**12/31/90 BALANCE**	88,628
28	1990 General Plant Reallocation Adjustments *	(3,177)
29	**12/31/90 ADJUSTED BALANCE**	85,451
30	1991 Additions (A/C 101)	2,174
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(460)
34	1991 Net Additions	*1,714*
35	**12/31/91 BALANCE**	87,165

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Palm Port

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106*	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 INTANGIBLE PLANT										
2 301.1 Organization	784	(323)	0	460	(784)	(460)	0	622	(622)	(0)
3 302.1 Franchises	175	0	0	175	0	0	175	175	0	175
4 339.1 Other Plant & Misc.	60	0	0	60	0	0	60	60	0	60
5 SOURCE OF SUPPLY & PUMPING										
6 303.2 Land & Land Rights	20	0	0	20	0	0	20	20	0	20
7 304.2 Structures & Improvements	2,513	0	0	2,513	0	0	2,513	2,513	0	2,513
8 305.2 Collect. & Impound.	3	0	0	3	0	0	3	3	0	3
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	179	0	0	179	0	0	179	179	0	179
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	17	0	0	17	0	0	17	17	0	17
13 310.2 Power Generation Eq.	8	0	0	8	0	0	8	8	0	8
14 311.2 Pumping Equipment	12,106	0	0	12,106	0	0	12,106	12,106	0	12,106
15 339.2 Other Plant & Misc.	(9)	0	0	(9)	0	0	(9)	(9)	0	(9)
16 WATER TREATMENT PLANT										
17 303.3 Land & Land Rights	6,001	0	0	6,001	0	0	6,001	6,001	0	6,001
18 304.3 Structures & Improvements	5,071	5	0	5,076	0	0	5,076	5,074	0	5,074
19 320.3 Water Treatment Eq.	4,662	551	0	5,213	0	0	5,213	4,937	0	4,937
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 TRANSMISSION & DISTRIBUTION										
22 303.4 Land & Land Rights	1	0	0	1	0	0	1	1	0	1
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	742	0	0	742	0	0	742	742	0	742
25 331.4 Transm. & Distribution	1,600	0	0	1,600	0	0	1,600	1,600	0	1,600
26 333.4 Services	3,256	1	0	3,257	0	0	3,257	3,256	0	3,256
27 334.4 Meters & Meter Insallation	3,089	1,210	0	4,299	0	0	4,299	3,694	0	3,694
28 335.4 Hydrants	41	0	0	41	0	0	41	41	0	41
29 339.4 Other Plant & Misc.	101	0	0	101	0	0	101	101	0	101
30 GENERAL PLANT										
31 303.5 Land & Land Rights	486	(16)	0	470	0	0	470	478	0	478
32 304.5 Structures & Improvements	2,345	58	0	2,403	0	0	2,403	2,374	0	2,374
33 340.5 Office Furniture & Equipme	1,208	20	0	1,228	0	0	1,228	1,218	0	1,218
34 340.51 Computer Equipment	1,592	578	0	2,170	0	0	2,170	1,881	0	1,881
35 341.5 Transportation Equipment	1,557	120	0	1,677	0	0	1,677	1,617	0	1,617
36 342.5 Stores Equipment	12	3	0	15	0	0	15	13	0	13
37 343.5 Tools, Shop & Garage	619	(11)	0	607	0	0	607	613	0	613
38 344.5 Laboratory Equipment	131	9	0	140	0	0	140	136	0	136
39 345.5 Power Operated Equipment	835	(72)	0	763	0	0	763	799	0	799
40 346.5 Communication Equipment	243	19	0	262	0	0	262	252	0	252
41 347.5 Miscellaneous Equipment	76	19	0	95	0	0	95	85	0	85
42 348.5 Other Tangible Plant	65	3	0	68	0	0	68	67	0	67
43 3XX.X Unclassified-prior rate cas	35,863	0	0	35,863	0	0	35,863	35,863	0	35,863
44 INTANGIBLE PLANT	1,019	(323)	0	695	(784)	(460)	235	857	(622)	235
45 SUPPLY & PUMPING	14,837	0	0	14,837	0	0	14,837	14,837	0	14,837
46 WATER TREATMENT PLANT	15,734	556	0	16,290	0	0	16,290	16,012	0	16,012
47 TRANSM. & DISTRIBUTION	8,830	1,212	0	10,042	0	0	10,042	9,436	0	9,436
48 GENERAL PLANT	9,168	730	0	9,898	0	0	9,898	9,533	0	9,533
49 OTHER	35,863	0	0	35,863	0	0	35,863	35,863	0	35,863
50 TOTAL PLANT IN SERVICE	85,451	2,174	0	87,625	(784)	(460)	87,165	86,538	(622)	85,916
51 LAND & LAND RIGHTS	6,508	(16)	0	6,492	0	0	6,492	6,500	0	6,500
52 TOTAL PIS LESS LAND	78,943	2,190	0	81,133	(784)	(460)	80,673	80,038	(622)	79,416

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Putnam / Palm Port

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	0	0	(0)	0%	0
3	302.1 Franchises	175	0	0	175	0%	0
4	339.1 Other Plant & Misc.	60	0	0	60	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	20	0	0	20	0%	0
7	304.2 Structures & Improvements	2,513	0	0	2,513	0%	0
8	305.2 Collect. & Impound.	3	0	0	3	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	179	0	0	179	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	17	0	0	17	0%	0
13	310.2 Power Generation Eq.	8	0	0	8	0%	0
14	311.2 Pumping Equipment	12,106	0	0	12,106	0%	0
15	339.2 Other Plant & Misc.	(9)	0	0	(9)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	6,001	0	0	6,001	0%	0
18	304.3 Structures & Improvements	5,074	0	0	5,074	30%	1,522
19	320.3 Water Treatment Eq.	4,937	0	0	4,937	12%	592
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1	0	0	1	0%	0
23	304.4 Structures & Improvements	0	0	0	0	0%	0
24	330.4 Distr. Reservlors	742	0	0	742	70%	519
25	331.4 Transm. & Distribution	1,600	0	0	1,600	33%	528
26	333.4 Services	3,256	0	0	3,256	0%	0
27	334.4 Meters & Meter Insallation	3,694	0	0	3,694	0%	0
28	335.4 Hydrants	41	0	0	41	0%	0
29	339.4 Other Plant & Misc.	101	0	0	101	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	478	0	0	478	0%	0
32	304.5 Structures & Improvements	2,374	0	0	2,374	0%	0
33	340.5 Office Furniture & Equipment	1,218	0	0	1,218	0%	0
34	340.51 Computer Equipment	1,881	0	0	1,881	0%	0
35	341.5 Transportation Equipment	1,617	0	0	1,617	0%	0
36	342.5 Stores Equipment	13	0	0	13	0%	0
37	343.5 Tools, Shop & Garage	613	0	0	613	0%	0
38	344.5 Laboratory Equipment	136	0	0	136	0%	0
39	345.5 Power Operated Equipment	799	0	0	799	0%	0
40	346.5 Communication Equipment	252	0	0	252	0%	0
41	347.5 Miscellaneous Equipment	85	0	0	85	0%	0
42	348.5 Other Tangible Plant	67	0	0	67	0%	0
43	30X.X Unclassified-prior rate case	35,863	0	0	35,863	0%	0
44	**INTANGIBLE PLANT**	235	0	0	235		0
45	**SUPPLY & PUMPING**	14,837	0	0	14,837		0
46	**WATER TREATMENT PLANT**	16,012	0	0	16,012		2,115
47	**TRANSM. & DISTRIBUTION**	9,436	0	0	9,436		1,047
48	**GENERAL PLANT**	9,533	0	0	9,533		0
49	**OTHER**	35,863	0	0	35,863		0
50	**TOTAL PLANT IN SERVICE**	**85,916**	**0**	**0**	**85,916**		**3,162**
51	**LAND & LAND RIGHTS**	**6,500**	**0**	**0**	**6,500**		**0**
52	**TOTAL PIS LESS LAND**	**79,416**	**0**	**0**	**79,416**		**3,162**
53				**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**		**3.68%**	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	3,162	0	3,162	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(586)	0	(586)	A-9 (W)
4 Other (Net Aquisition Adjustments)	(919)	0	(919)	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	1,657	0	1,657	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

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

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 16340 ENDED 04/30/85**	9,243
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**4/30/85 BALANCE**	9,243
38	1985 Additions	1,018
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,018
42	**12/31/85 BALANCE**	10,261

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

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

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**10,261**
2	1986 Additions	2,090
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	2,090
6	**12/31/86 BALANCE**	**12,351**
7	1987 Additions	2,864
8	1987 Retirements	129
9	1987 Adjustments	0
10	1987 Net Additions	2,735
11	**12/31/87 BALANCE**	**15,086**
12	1988 Additions	3,068
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	3,068
16	**12/31/88 BALANCE**	**18,154**
17	1989 Additions	3,357
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,357
21	**12/31/89 BALANCE**	**21,511**
22	1990 Additions	3,499
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,499
26	**12/31/90 BALANCE**	**25,010**
27	1990 General Plant Reallocation Adjustments *	(980)
28	**12/31/90 ADJUSTED BALANCE**	**24,030**
29	1991 Additions	3,558
30	1991 Retirements	0
31	1991 Adjustments	116
32	1991 Net Additions	3,674
33	**12/31/91 BALANCE**	**27,704**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

Line No.	Account No. and Name	(2) Balance Ended 12/31/90	(3) Net Additions *	(4) Balance Ended 12/31/91	(5) 1991 Utility Adjustments Beginning	(6) 1991 Utility Adjustments Ending	(7) Adjusted Balance 12/31/91	(8) AVERAGE 1991 ACCUM. DEPR. Per Books	(9) Utility Adjustments	(10) Adj. Util. Balance
		1991 ACCUMULATED DEPRECIATION								
1	**INTANGIBLE PLANT**									
2	301.1 Organization	113	(0)	113	(113)	(113)	0	113	(113)	0
3	302.1 Franchises	16	4	20	0	0	20	18	0	18
4	339.1 Other Plant & Misc.	6	2	9	0	0	9	8	0	8
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	385	76	461	0	0	461	423	0	423
8	305.2 Collect. & Impound.	(1)	0	(1)	0	0	(1)	(1)	0	(1)
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	25	6	31	0	0	31	28	0	28
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	0	2	0	0	2	2	0	2
13	310.2 Power Generation Eq.	1	0	2	0	0	2	2	0	2
14	311.2 Pumping Equipment	3,592	605	4,198	0	0	4,198	3,895	0	3,895
15	339.2 Other Plant & Misc.	(1)	(0)	(2)	0	0	(2)	(2)	0	(2)
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	629	154	783	0	0	783	706	0	706
19	320.3 Water Treatment Eq.	1,363	224	1,587	0	0	1,587	1,475	0	1,475
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**									
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs	134	20	154	0	0	154	144	0	144
25	331.4 Transm. & Distribution	273	37	310	0	0	310	292	0	292
26	333.4 Services	653	81	734	0	0	734	693	0	693
27	334.4 Meters & Meter Insallation	704	185	889	0	0	889	796	0	796
28	335.4 Hydrants	2	1	3	0	0	3	2	0	2
29	339.4 Other Plant & Misc.	14	4	18	0	0	18	16	0	16
30	**GENERAL PLANT**									
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	310	59	369	0	0	369	340	0	340
33	340.5 Office Furniture & Equipment	390	81	471	0	0	471	430	0	430
34	340.51 Computer Equipment	200	314	514	0	230	743	357	115	471
35	341.5 Transportation Equipment	985	270	1,255	0	0	1,255	1,120	0	1,120
36	342.5 Stores Equipment	4	1	4	0	0	4	4	0	4
37	343.5 Tools, Shop & Garage	280	38	318	0	0	318	299	0	299
38	344.5 Laboratory Equipment	59	9	68	0	0	68	63	0	63
39	345.5 Power Operated Equipment	638	67	705	0	0	705	672	0	672
40	346.5 Communication Equipment	93	25	119	0	0	119	106	0	106
41	347.5 Miscellaneous Equipment	13	6	19	0	0	19	16	0	16
42	348.5 Other Tangible Plant	27	7	33	0	0	33	30	0	30
43	30X.X Unclassified-prior rate case	13,122	1,281	14,403	0	0	14,403	13,763	0	13,763
44	**INTANGIBLE PLANT**	135	7	142	(113)	(113)	29	139	(113)	25
45	**SUPPLY & PUMPING**	4,003	688	4,691	0	0	4,691	4,347	0	4,347
46	**WATER TREATMENT PLANT**	1,992	378	2,370	0	0	2,370	2,181	0	2,181
47	**TRANSM. & DISTRIBUTION**	1,780	328	2,108	0	0	2,108	1,944	0	1,944
48	**GENERAL PLANT**	2,998	876	3,874	0	230	4,104	3,436	115	3,551
49	**OTHER**	13,122	1,281	14,403	0	0	14,403	13,763	0	13,763
50	**TOTAL WATER ACCUM. DEP.**	24,030	3,558	27,588	(113)	116	27,704	25,809	1	25,811

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Putnam / Palm Port

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	18	0	18	0%	0
4 339.1 Other Plant & Misc.	8	0	8	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	423	0	423	0%	0
8 305.2 Collect. & Impound.	(1)	0	(1)	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	28	0	28	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	2	0	2	0%	0
13 310.2 Power Generation Eq.	2	0	2	0%	0
14 311.2 Pumping Equipment	3,895	0	3,895	0%	0
15 339.2 Other Plant & Misc.	(2)	0	(2)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	706	0	706	30%	212
19 320.3 Water Treatment Eq.	1,475	0	1,475	12%	177
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservlors	144	0	144	70%	101
25 331.4 Transm. & Distribution	292	0	292	33%	96
26 333.4 Services	693	0	693	0%	0
27 334.4 Meters & Meter Installation	796	0	796	0%	0
28 335.4 Hydrants	2	0	2	0%	0
29 339.4 Other Plant & Misc.	16	0	16	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	340	0	340	0%	0
33 340.5 Office Furniture & Equipment	430	0	430	0%	0
34 340.51 Computer Equipment	471	0	471	0%	0
35 341.5 Transportation Equipment	1,120	0	1,120	0%	0
36 342.5 Stores Equipment	4	0	4	0%	0
37 343.5 Tools, Shop & Garage	299	0	299	0%	0
38 344.5 Laboratory Equipment	63	0	63	0%	0
39 345.5 Power Operated Equipment	672	0	672	0%	0
40 346.5 Communication Equipment	106	0	106	0%	0
41 347.5 Miscellaneous Equipment	16	0	16	0%	0
42 348.5 Other Tangible Plant	30	0	30	0%	0
43 3XX.X Unclassified-prior rate case	13,763	0	13,763	0%	0
44 **INTANGIBLE PLANT**	25	0	25		0
45 **SUPPLY & PUMPING**	4,347	0	4,347		0
46 **WATER TREATMENT PLANT**	2,181	0	2,181		389
47 **TRANSM. & DISTRIBUTION**	1,944	0	1,944		197
48 **GENERAL PLANT**	3,551	0	3,551		0
49 **OTHER**	13,763	0	13,763		0
50 **TOTAL**	25,811	0	25,811		586
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				2.27%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

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

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 16340 ENDED 04/30/85**	7,492
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**4/30/85 BALANCE**	7,492
38	1985 Additions	725
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	725
42	**12/31/85 BALANCE**	8,217

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

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

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	**8,217**
2	1986 Additions	1,450
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,450
6	**12/31/86 BALANCE**	**9,667**
7	1987 Additions	1,450
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,450
11	**12/31/87 BALANCE**	**11,117**
12	1988 Additions	900
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	900
16	**12/31/88 BALANCE**	**12,017**
17	1989 Additions	900
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	900
21	**12/31/89 BALANCE**	**12,917**
22	1990 Additions	450
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	450
26	**12/31/90 BALANCE**	**13,367**
27	1991 Additions	1,175
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,175
31	**12/31/91 BALANCE**	**14,542**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 CIAC						AVERAGE 1991 CIAC		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
	WATER									
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	11,092	0	11,092	0	0	11,092	11,092	0	11,092
3	Meter Installation Fees	2,275	1,175	3,450	0	0	3,450	2,863	0	2,863
4	Contributed Lines	0	0	0	0	0	0	0	0	0
5	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0
7	TOTAL WATER CIAC	13,367	1,175	14,542	0	0	14,542	13,955	0	13,955

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

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

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 16340 ENDED 04/30/85**	535
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**4/30/85 BALANCE**	535
38	1985 Additions	105
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	105
42	**12/31/85 BALANCE**	640

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

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

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	640
2	1986 Additions	229
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	229
6	**12/31/86 BALANCE**	869
7	1987 Additions	346
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	346
11	**12/31/87 BALANCE**	1,215
12	1988 Additions	386
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	386
16	**12/31/88 BALANCE**	1,601
17	1989 Additions	416
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	416
21	**12/31/89 BALANCE**	2,017
22	1990 Additions	371
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	371
26	**12/31/90 BALANCE**	2,388
27	1991 Additions	412
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	412
31	**12/31/91 BALANCE**	2,800

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Putnam / Palm Port

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	2,137	268	2,406	0	0	2,406	2,272	0	2,272
3 Meter Installation Fees	249	143	392	0	0	392	320	0	320
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER ACCUM. AMORT. CIAC**	2,386	412	2,798	0	0	2,798	2,592	0	2,592

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

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

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ BALANCE	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ BALANCE	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ BALANCE	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ BALANCE	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ BALANCE	0
15	19__ Additions	0
16	19__ Adjustments	
16		0
17	__/__/__ BALANCE	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

FPSC

Company: SSU / Putnam / Palm Port

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

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

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	11,541	(434)	11,107	11,541	1,479	13,020	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,443	(54)	1,388	1,443	185	1,627	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	**265,328,253**	**247,523,061**
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	**215,907,202**	**201,769,464**
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	**11,256,194**	**19,363,031**
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	**18,353,872**	**14,722,458**
32			
33	**TOTAL ASSETS**	**245,517,268**	**235,854,953**

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: SSU / Putnam / Palm Port

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

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

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. 16340 ENDED 4/30/85**	(30,746)	**BALANCE PER ORDER NO. 16340 ENDED 4/30/85**	5,587
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	(30,746)	**4/30/85 Adjusted Balance**	5,587
			Amortization from 5/1/85 thru 12/31/90	3,485
4	**12/31/91 BALANCE**	(30,746)	**12/31/90 BALANCE**	9,072
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	(30,746)	1991 Amortization Expense	615
6			**12/31/91 BALANCE**	9,687
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	9,379

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	(30,746)	Above	-
10	Composite Non-Used & Useful Plant in Service - %	3.68%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	(1,132)	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	9,379	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	2.27%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	213	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	(919)	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Palm Port - 440

Putnam County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

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

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	16,686	(82)	16,604	5,682	22,286	34.22%	B-4, B-3 (W)
3	Other Revenues	310	170	480	0	480		B-4 (W)
4	**TOTAL OPERATING REVENUES**	16,996	88	17,084	5,682	22,766		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	11,541	1,479	13,020	0	13,020		B-5 (W)
6	Depreciation, net of CIAC Amort.	3,047	0	3,047	0	3,047		B-13 (W)
7	Amortization	(598)	0	(598)	0	(598)		B-18 (W)
8	Taxes Other Than Income	2,210	531	2,741	256	2,996		B-15, B-3 (W)
9	Provision For Income Taxes	(463)	(713)	(1,176)	2,042	865		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	15,737	1,296	17,033	2,298	19,331		
11	**NET OPERATING INCOME:**	1,259	(1,208)	51	3,384	3,435		
12	**RATE BASE**	30,129		29,691		29,691		A-1 (W)
13	**RATE OF RETURN**	4.18%		0.17%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

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

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	16,686	(82)	16,604	4,044	20,648	24.36%	B-4, B-3 (W)
3 Other Revenues	310	0	310	0	310		B-4 (W)
4 TOTAL OPERATING REVENUES	16,996	(82)	16,914	4,044	20,958		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	11,541	(434)	11,107	0	11,107		B-5 (W)
6 Depreciation, net of CIAC Amort.	3,047	0	3,047	0	3,047		B-13 (W)
7 Amortization	(598)	0	(598)	0	(598)		B-18 (W)
8 Taxes Other Than Income	2,210	523	2,733	182	2,915		B-15, B-3 (W)
9 Provision For Income Taxes	(463)	(52)	(515)	1,453	938		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	15,737	37	15,774	1,635	17,409		
11 NET OPERATING INCOME:	1,259	(119)	1,140	2,409	3,549		
12 RATE BASE	30,129		29,452		29,452		A-1 (W)
13 RATE OF RETURN	4.18%		3.87%		12.05%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

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

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

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	13.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.05%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	29,452		29,691		A-1 (W)	-
5	Required Income (L3 x L4)	3,549		3,435		-	-
6	Adjusted Income under Present Rates	1,140		51		B-1 (W)	-
7	Income Deficiency (L5 - L6)	2,409		3,384		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	3,862		5,426		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	4,044		5,682		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	3,862		5,426		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	1,453		2,042		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	182		256		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	2,409		3,384			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	13.95%	6.29%
25	Adjustment for Gas	-2.41%	13.95%	-0.34%
26	**TOTAL**	100.00%		12.05%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

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

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) PRESENT INCOME ADJUSTMENTS Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	(82)	88	B-4 (W)
3				
4	2.			
5				
6				
7		(82)	88	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(434)	(434)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		399	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		85	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		152	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(12)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		465	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		824	B-5 (W)
22				
23				
24		(434)	1,479	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	(4)	4	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	527	527	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		523	531	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(52)	(713)	B-16 (W)
48				
49	2.			
50				
51				
52		(52)	(713)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(119)	(1,208)	

PRESENT WATER OPERATING REVENUES - 1991

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

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

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	*0*	*0*	
3	461.1 Metered - Residential	16,315	0	
4	461.2 Metered - Commercial	0	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	16,315	289	16,604
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	371	0	
16	**SUBTOTAL OTHER WATER SALES**	371	(371)	0
17	**TOTAL WATER SALES**	16,686	(82)	16,604
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	310	0	
21	472 *Rents from Water Property*	*0*	*0*	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	310	170	480
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	16,996	(82)	16,914
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	16,996	89	17,084

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Putnam / Palm Port

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

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

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	6,105	420	6,524	3,550	178	3,728	640	100	740	1,914	142	2,056
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,800	251	2,051	923	(222)	701	183	(51)	132	693	525	1,218
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	681	3	684	648	0	648	0	3	3	33	0	33
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	64	2	66	64	2	66	0	0	0	0	0	0
8	620 Materials and Supplies	669	38	707	505	18	523	6	11	17	158	9	167
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	154	6	160	0	0	0	0	0	0	154	6	160
11	633 Contractual Services - Legal	63	4	66	0	0	0	0	0	0	63	4	66
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	246	11	258	172	6	178	0	0	0	75	5	80
14	641 Rental of Building/Real Prop.	30	15	45	0	0	0	0	0	0	30	15	45
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	482	22	504	480	17	498	1	4	5	1	1	1
17	656 Insurance - Vehicle	91	15	106	0	0	0	0	0	0	91	15	106
18	657 Insurance - General Liability	106	12	117	0	0	0	0	0	0	106	12	117
19	658 Insurance - Workman's Comp.	2	211	213	0	124	124	0	23	23	2	65	67
20	659 Insurance - Other	62	3	64	0	0	0	0	0	0	62	3	64
21	660 Advertising Expense	7	0	7	0	0	0	0	0	0	7	0	7
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	399	399	0	0	0	0	0	0	0	399	399
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	166	11	177	0	0	0	166	11	177	0	0	0
25	675 Miscellaneous Expenses	814	54	868	(0)	(0)	(0)	1	4	5	813	51	863
26	TOTAL WATER O&M EXPENSES	11,541	1,479	13,020	6,342	123	6,465	998	103	1,101	4,201	1,252	5,453
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	6,105	420	6,524	3,550	178	3,728	640	100	740	1,914	142	2,056
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,800	251	2,051	923	(222)	701	183	(51)	132	693	525	1,218
31	TOTAL WATER LABOR COSTS	7,904	671	8,575	4,473	(45)	4,428	824	48	872	2,607	667	3,275

0388

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Putnam / Palm Port

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

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

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1991 DIRECT O&M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1991 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1991 ALLOCATED A&G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	6,105	0	6,105	3,550	0	3,550	640	0	640	1,914	0	1,914
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,800	(637)	1,162	923	(247)	676	183	(62)	122	693	(329)	364
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	681	0	681	648	0	648	0	0	0	33	0	33
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	64	0	64	64	0	64	0	0	0	0	0	0
8	620 Materials and Supplies	669	0	669	505	0	505	6	0	6	158	0	158
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	154	0	154	0	0	0	0	0	0	154	0	154
11	633 Contractual Services - Legal	63	0	63	0	0	0	0	0	0	63	0	63
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	246	0	246	172	0	172	0	0	0	75	0	75
14	641 Rental of Building/Real Prop.	30	0	30	0	0	0	0	0	0	30	0	30
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	482	0	482	480	0	480	1	0	1	1	0	1
17	656 Insurance - Vehicle	91	0	91	0	0	0	0	0	0	91	0	91
18	657 Insurance - General Liability	106	0	106	0	0	0	0	0	0	106	0	106
19	658 Insurance - Workman's Comp.	2	203	205	0	119	119	0	22	22	2	62	64
20	659 Insurance - Other	62	0	62	0	0	0	0	0	0	62	0	62
21	660 Advertising Expense	7	0	7	0	0	0	0	0	0	7	0	7
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	166	0	166	0	0	0	166	0	166	0	0	0
25	675 Miscellaneous Expenses	814	0	814	(0)	0	(0)	1	0	1	813	0	813
26	**TOTAL WATER O&M EXPENSES**	11,541	(434)	11,107	6,342	(128)	6,214	998	(40)	958	4,201	(266)	3,935
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	6,105	0	6,105	3,550	0	3,550	640	0	640	1,914	0	1,914
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,800	(637)	1,162	923	(247)	676	183	(62)	122	693	(329)	364
31	**TOTAL WATER LABOR COSTS**	7,904	(637)	7,267	4,473	(247)	4,226	824	(62)	762	2,607	(329)	2,278

0389

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

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

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

FPSC
Schedule: B-5 (W)

Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	385	447	488	604	466	663	396	525	389	399	441	903	6,105	0	6,105	420	6,524
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	130	140	159	172	135	193	122	164	120	122	133	208	1,800	(637)	1,162	251	2,051
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	48	55	53	106	3	48	109	3	61	116	2	77	681	0	681	3	684
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	0	0	0	0	0	0	0	64	0	0	64	0	64	2	66
8	620.1-8 Materials and Supplies	(41)	94	67	122	35	48	38	127	58	30	26	65	669	0	669	38	707
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	11	13	12	13	13	13	13	12	13	13	12	16	154	0	154	6	160
11	633.1-8 Contractual Services - Legal	4	5	5	5	5	5	5	5	5	5	5	6	63	0	63	4	66
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	5	6	6	6	6	6	6	48	6	67	6	77	246	0	246	11	258
14	641.1-8 Rental of Building/Real Prop.	2	3	2	2	3	2	3	2	3	3	2	3	30	0	30	15	45
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.1-8 Transportation Expense	29	20	37	74	33	60	35	35	47	26	20	66	482	0	482	22	504
17	656.1-8 Insurance - Vehicle	7	8	7	7	8	8	8	7	8	8	7	9	91	0	91	15	106
18	657.1-8 Insurance - General Liability	8	9	9	9	9	9	9	8	9	9	8	11	106	0	106	12	117
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	203	205	211	213
20	659.1-8 Insurance - Other	4	5	5	5	5	5	5	5	5	5	5	6	62	0	62	3	64
21	660.1-8 Advertising Expense	0	1	1	1	1	1	1	1	1	1	0	1	7	0	7	0	7
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	399	399
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	9	13	17	13	14	11	13	14	12	14	16	19	166	0	166	11	177
25	675.1-8 Miscellaneous Expenses	58	69	66	66	69	67	71	64	69	71	61	82	814	0	814	54	868
26	**TOTAL WATER O&M EXPENSES**	662	889	933	1,206	804	1,139	835	1,021	805	955	744	1,549	11,541	(434)	11,107	1,479	13,020

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	6,105	420	6,524
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,800	251	2,051
31	**TOTAL WATER LABOR COSTS**	7,904	671	8,575

0390

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

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

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

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	213	232	270	396	249	461	180	320	183	179	236	634	3,550	0	3,550	178	3,728
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	70	66	85	101	61	123	48	94	49	46	64	116	923	(247)	676	(222)	701
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	46	52	50	104	0	45	106	0	58	113	0	74	648	0	648	0	648
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	0	0	0	0	0	0	0	64	0	0	64	0	64	2	66
8	620.1-6 Materials and Supplies	(53)	80	54	108	21	35	23	115	44	16	14	48	505	0	505	18	523
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	0	0	0	0	0	0	42	0	60	0	69	172	0	172	6	178
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	29	20	37	74	33	60	35	35	47	26	19	66	480	0	480	17	498
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	119	119	124	124
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	(0)	0	0	0	0	0	0	0	(0)	0	(0)	(0)	(0)
26	TOTAL WATER DIRECT O&M EXPENSES	305	450	495	783	363	723	392	606	381	504	333	1,008	6,342	(128)	6,214	123	6,465

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,550	178	3,728
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	923	(222)	701
31	TOTAL WATER DIRECT LABOR COSTS	4,473	(45)	4,428

0391

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

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

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

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 CUSTOMER ACCTS.				
1	601.7 Salaries & Wages - Employees	35	52	64	52	55	44	50	55	45	53	60	75	640	0	640	100	740
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	10	15	18	15	16	13	14	16	13	15	17	21	183	(62)	122	(51)	132
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	3
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	0	1	1	0	1	0	0	1	0	1	1	1	6	0	6	11	17
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	4	5
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	22	22	23	23
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	9	13	17	13	14	11	13	14	12	14	16	19	166	0	166	11	177
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	4	5
26	TOTAL WATER CUSTOMER ACCOUNTS	55	81	100	80	86	68	78	85	70	83	94	117	998	(40)	958	103	1,101

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	640	100	740
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	183	(51)	132
31	TOTAL WATER CUST ACCTS LABOR COSTS	824	49	872

0392

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

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

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

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	138	163	154	156	162	158	166	150	162	167	144	193	1,914	0	1,914	142	2,056
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	50	59	56	57	59	57	60	54	58	61	52	70	693	(329)	364	525	1,218
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	2	3	3	3	3	3	3	3	3	3	2	3	33	0	33	0	33
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	11	13	13	13	13	13	14	12	13	14	12	16	158	0	158	9	167
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	11	13	12	13	13	13	13	12	13	13	12	16	154	0	154	6	160
11	633.8 Contractual Services - Legal	4	5	5	5	5	5	5	5	5	5	5	6	63	0	63	4	66
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	5	6	6	6	6	6	6	6	6	7	6	8	75	0	75	5	80
14	641.8 Rental of Building/Real Prop.	2	3	2	2	3	2	3	2	3	3	2	3	30	0	30	15	45
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	1
17	656.8 Insurance - Vehicle	7	8	7	7	8	8	8	7	8	8	7	9	91	0	91	15	106
18	657.8 Insurance - General Liability	8	9	9	9	9	9	9	8	9	9	8	11	106	0	106	12	117
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	62	64	65	67
20	659.8 Insurance - Other	4	5	5	5	5	5	5	5	5	5	5	6	62	0	62	3	64
21	660.8 Advertising Expense	0	1	1	1	1	1	1	1	1	1	0	1	7	0	7	0	7
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	399	399
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	58	69	65	66	69	67	71	64	69	71	61	82	813	0	813	51	863
26	TOTAL WATER A&G EXPENSES	302	358	338	343	355	347	365	330	355	367	317	424	4,201	(266)	3,935	1,252	5,453

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	1,914	142	2,056
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	693	525	1,218
31	TOTAL WATER A&G LABOR COSTS	2,607	667	3,275

0393

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Putnam / Palm Port

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

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

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
								ALLOCATED LEHIGH COSTS							
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.1-8 Salaries & Wages - Employees	6,105	0	6,105	6,105	0	0	47	74	(12)	6,213	311	0	420	6,524
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	1,800	(637)	1,162	1,800	(637)	0	12	10	0	1,184	43	824	251	2,051
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	681	0	681	681	0	0	0	3	0	684	0	0	3	684
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	64	0	64	64	0	0	0	0	0	64	2	0	2	66
8	620.1-8 Materials and Supplies	669	0	669	669	0	0	2	11	0	683	25	0	38	707
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	154	0	154	154	0	0	1	0	0	155	6	0	6	160
11	633.1-8 Contractual Services - Legal	63	0	63	63	0	0	1	0	0	64	2	0	4	66
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	246	0	246	246	0	0	2	0	0	249	9	0	11	258
14	641.1-8 Rental of Building/Real Prop.	30	0	30	30	0	0	0	13	0	43	2	0	15	45
15	642.1-8 Rental of Equipment	1	0	1	1	0	0	0	0	0	1	0	0	0	1
16	650.1-8 Transportation Expense	482	0	482	482	0	0	0	4	0	487	18	0	22	504
17	656.1-8 Insurance - Vehicle	91	0	91	91	0	0	2	9	0	102	4	0	15	106
18	657.1-8 Insurance - General Liability	106	0	106	106	0	0	2	5	0	113	4	0	12	117
19	658.1-8 Insurance - Workman's Comp.	2	203	205	2	203	0	0	1	0	206	7	0	211	213
20	659.1-8 Insurance - Other	62	0	62	62	0	0	0	0	0	62	2	0	3	64
21	660.1-8 Advertising Expense	7	0	7	7	0	0	0	0	0	7	0	0	0	7
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	399	0	0	0	399	0	0	399	399
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	166	0	166	166	0	0	0	11	0	177	0	0	11	177
25	675.1-8 Miscellaneous Expenses	814	0	814	814	0	0	13	11	0	838	30	0	54	868
26	TOTAL WATER O&M EXPENSES	11,541	(434)	11,107	11,541	(434)	399	85	152	(12)	11,731	485	824	1,479	13,020

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,369 = 3.36%, Payroll Taxes - $680,559 / $10,200,369 = 6.63%, and Pension and Benefits - $1,941,777 / $10,200,369 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0394

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Putnam / Palm Port

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

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

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	3,550		3,550	3,550						3,550	178		178	3,728
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	923	(247)	676	923	(247)					676	25		(222)	701
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	648		648	648						648			0	648
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	64		64	64						64	2		2	66
8 620.1-6 Materials and Supplies	505		505	505						505	18		18	523
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	172		172	172						172	6		6	178
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	480		480	480						480	17		17	496
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	119	119	0	119					119	4		124	124
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	(0)		(0)	(0)						(0)	(0)		(0)	(0)
26 TOTAL WATER DIRECT O&M EXPENSES	6,342	(128)	6,214	6,342	(128)	0	0	0	0	6,214	251	0	123	6,465

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $690,559 / $10,200,389 = 6.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0395

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Palm Port

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

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

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	640		640	640				71	(6)	705	35		100	740
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	183	(62)	122	183	(62)			5		127	5		(51)	132
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				3		3			3	3
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	6		6	6				10		16	1		11	17
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	1		1	1				4		5	0		4	5
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	22	22	0	22			1		22	1		23	23
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	166		166	166				11		177			11	177
25 675.7 Miscellaneous Expenses	1		1	1				4		5	0		4	5
26 TOTAL WATER CUST ACCT EXPENSES	998	(40)	958	998	(40)	0	0	108	(6)	1,060	42	0	103	1,101

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workmen's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workmen's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,841,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0396

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (6XX.8)

Company: SSU / Putnam / Palm Port

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

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

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	1,914		1,914	1,914			47	3	(6)	1,958	98		142	2,056
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	693	(329)	364	693	(329)		12	4		381	14	824	525	1,218
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	33		33	33			0	0		33			0	33
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	158		158	158			2	1		162	6		9	167
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	154		154	154			1	0		155	6		6	160
11 633.8 Contractual Services - Legal	63		63	63			1	0		64	2		4	66
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	75		75	75			2	0		77	3		6	80
14 641.8 Rental of Building/Real Prop.	30		30	30			0	13		43	2		15	45
15 642.8 Rental of Equipment	1		1	1			0	0		1	0		0	1
16 650.8 Transportation Expense	1		1	1			0	0		1	0		1	1
17 656.8 Insurance - Vehicle	91		91	91			2	9		102	4		15	106
18 657.8 Insurance - General Liability	106		106	106			2	5		113	4		12	117
19 658.8 Insurance - Workman's Comp.	2	62	64	2	62		0	0		64	2		65	67
20 659.8 Insurance - Other	62		62	62			0	0		62	2		3	64
21 660.8 Advertising Expense	7		7	7			0	0		7	0		0	7
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		399	0	0		399			399	399
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 *675.8 Miscellaneous Expenses*	813		813	813			13	7		833	30		51	863
26 TOTAL WATER A&G EXPENSES	4,201	(266)	3,935	4,201	(266)	399	85	44	(6)	4,457	173	824	1,252	5,453

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" *account 604/704 and reclassify consistent with* NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0397

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Putnam / Palm Port

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

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

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 04/30/85	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	2,523		6,105	3,582	141.96%	4,763	1,341	28.16%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	146		1,162	1,016	696.10%	276	887	321.67%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,326		681	(645)	-48.64%	2,503	(1,822)	-72.80%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	17		64	47	274.18%	32	32	98.19%
8	620.1-8 Materials and Supplies	1,628		669	(1,159)	-63.38%	3,451	(2,782)	-80.60%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	0		154	154	N.A.	0	154	N.A.
11	633.1-8 Contractual Services - Legal	0		63	63	N.A.	0	63	N.A.
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	322		246	(76)	-23.51%	608	(362)	-59.49%
14	641.1-8 Rental of Building/Real Prop.	0		30	30	N.A.	0	30	N.A.
15	642.1-8 Rental of Equipment	158		1	(157)	-99.28%	298	(297)	-99.62%
16	650.1-8 Transportation Expense	208		482	274	131.82%	393	89	22.79%
17	656.1-8 Insurance - Vehicle	0		91	91	N.A.	0	91	N.A.
18	657.1-8 Insurance - General Liability	99		106	7	6.69%	187	(81)	-43.49%
19	658.1-8 Insurance - Workman's Comp.	0		205	205	N.A.	0	205	N.A.
20	659.1-8 Insurance - Other	0		62	62	N.A.	0	62	N.A.
21	660.1-8 Advertising Expense	0		7	7	N.A.	0	7	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort	144		0	(144)	-100.00%	272	(272)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	43		166	123	285.69%	81	85	104.29%
25	675.1-8 Miscellaneous Expenses	921		814	(107)	-11.62%	1,739	(925)	-53.19%
26	**TOTAL WATER O&M EXPENSES**	7,735		11,107	3,372	43.59%	14,603	(3,497)	-23.94%
27	**SUBTOTAL (less accts. 666 & 667)**	7,591		11,107	3,516	46.32%	14,332	(3,225)	-29.03%
28	**Average ERC's**	59		88	29	49.15%			
29	**Average Consumer Price Index - U**	107.6		134.2	29	26.58%			
30				**Compounded Multiplier =**		88.90%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Putnam / Palm Port

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

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

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 04/30/85	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	1,511		3,550	2,039	134.95%	2,853	697	24.45%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0		676	676	N.A.	0	676	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,326		648	(678)	-51.12%	2,503	(1,855)	-74.11%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	17		64	47	274.18%	32	32	98.19%
8	620.1-6 Materials and Supplies	1,828		505	(1,323)	-72.38%	3,451	(2,946)	-85.37%
9	631.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	0		172	172	N.A.	0	172	N.A.
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense	0		480	480	N.A.	0	480	N.A.
17	656.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workmen's Comp.			119	119	N.A.	0	119	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	0		(0)	(0)	N.A.	0	(0)	N.A.
26	**TOTAL WATER O&M EXPENSES**	**4,682**		**6,214**	**1,532**	**32.72%**	**8,840**	**(2,625)**	**-29.70%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,682**		**6,214**	**1,532**	**32.72%**	**8,840**	**(2,625)**	**-42.25%**
28	**Average ERC's**	**59**		**88**	**29**	**49.15%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**88.80%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Palm Port

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

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

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 04/30/85	(3) Current Test Year Ended 12/31/91 (Interim) (a)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	148	640	492	331.96%	280	360	128.79%
2	603.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0	122	122	N.A.	0	122	N.A.
4	610.7 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power	0	0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.7 Chemicals	0	0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	0	6	6	N.A.	0	6	N.A.
9	631.7 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other	0	0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	0	1	1	N.A.	0	1	N.A.
17	656.7 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.		22	22	N.A.	0	22	N.A.
20	659.7 Insurance - Other		0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense		0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	43	166	123	285.69%	81	85	104.29%
25	675.7 Miscellaneous Expenses	309	1	(308)	-99.62%	584	(583)	-99.80%
26	**TOTAL WATER O&M EXPENSES**	501	958	457	91.36%	945	13	1.36%
27	**SUBTOTAL (less accts. 666 & 667)**	501	958	457	91.36%	945	13	1.34%
28	**Average ERC's**	59	88	29	49.15%			
29	**Average Consumer Price Index - U**	107.6	136.2	29	26.58%			
30			**Compounded Multiplier =**		88.90%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Putnam / Palm Port

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

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

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 04/30/85	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	864		1,914	1,050	121.61%	1,631	283	17.36%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	146		364	218	149.60%	276	89	32.20%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	0		33	33	N.A.	0	33	N.A.
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	0		158	158	N.A.	0	158	N.A.
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.			154	154	N.A.	0	154	N.A.
11	633.8 Contractual Services - Legal			63	63	N.A.	0	63	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	322		75	(247)	-76.80%	608	(533)	-87.71%
14	641.8 Rental of Building/Real Prop.			30	30	N.A.	0	30	N.A.
15	642.8 Rental of Equipment	158		1	(157)	-99.28%	298	(297)	-99.62%
16	650.8 Transportation Expense	208		1	(207)	-99.62%	393	(392)	-99.80%
17	656.8 Insurance - Vehicle			91	91	N.A.	0	91	N.A.
18	657.8 Insurance - General Liability	99		106	7	6.69%	187	(81)	-43.49%
19	658.8 Insurance - Workman's Comp.			64	64	N.A.	0	64	N.A.
20	659.8 Insurance - Other			62	62	N.A.	0	62	N.A.
21	660.8 Advertising Expense			7	7	N.A.	0	7	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	144		0	(144)	-100.00%	272	(272)	-100.00%
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	612		813	201	32.89%	1,155	(342)	-29.61%
26	**TOTAL WATER O&M EXPENSES**	2,552		3,935	1,382	54.16%	4,819	(884)	-18.34%
27	**SUBTOTAL (less accts. 666 & 667)**	2,408		3,935	1,526	63.38%	4,547	(612)	-15.56%
28	**Average ERC's**	59		88	29	49.15%			
29	**Average Consumer Price Index - U**	107.6		136.2	29	26.58%			
30				**Compounded Multiplier =**		86.80%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

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

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	1,341	28.16%	
2	603.1-S Salaries & Wages - Officers, Etc.	0	N.A.	
3	604.1-S Employee Pensions & Benefits	867	321.67%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(1,822)	-72.80%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	32	98.19%	
8	620.1-S Materials and Supplies	(2,782)	-80.60%	
9	631.1-S Contractual Services - Engr.	0	N.A.	
10	632.1-S Contractual Services - Acct.	154	N.A.	
11	633.1-S Contractual Services - Legal	68	N.A.	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	(362)	-59.49%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)
14	641.1-S Rental of Building/Real Prop.	30	N.A.	
15	642.1-S Rental of Equipment	(297)	-99.62%	
16	650.1-S Transportation Expense	69	22.79%	
17	656.1-S Insurance - Vehicle	91	N.A.	
18	657.1-S Insurance - General Liability	(81)	-43.49%	
19	658.1-S Insurance - Workman's Comp.	205	N.A.	
20	659.1-S Insurance - Other	62	N.A.	
21	660.1-S Advertising Expense	7	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(272)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	85	104.29%	
25	675.1-S Miscellaneous Expenses	(925)	-53.19%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(3,497)	-23.94%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

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

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
	Prior Unamortized Rate Case Expense		
	Current Rate Case Expense	$1,772,200	$1,596
	Total Projected Rate Case Expense	1,772,200	1,596
	Annual Amortization Over 4 Years	**$443,050**	**$399**
	Method of Allocation Between Systems:		
	Average Number of Customers	101,044	91
	% of Total	100%	0.0901%
	(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Putnam / Palm Port

FPSC

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

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

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Putnam / Palm Port

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Putnam / Palm Port

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

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

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1991 DEPRECIATION EXPENSE Per Books	(6) Adjustment	(7) Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	175	40	2.50%	4	0	4
4	339.1 Other Plant & Misc.	60	25	4.00%	2	0	2
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	20	0	N.A.	0	0	0
7	304.2 Structures & Improvements	2,513	33	3.03%	76	0	76
8	305.2 Collect. & Impound.	3	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	179	30	3.33%	6	0	6
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	17	35	2.86%	0	0	0
13	310.2 Power Generation Eq.	8	20	5.00%	0	0	0
14	311.2 Pumping Equipment	12,106	20	5.00%	605	0	605
15	339.2 Other Plant & Misc.	(9)	25	4.00%	(0)	0	(0)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	6,001	0	N.A.	0	0	0
18	304.3 Structures & Improvements	5,074	33	3.03%	154	0	154
19	320.3 Water Treatment Eq.	4,937	22	4.55%	224	0	224
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1	0	N.A.	0	0	0
23	304.4 Structures & Improvements	0	33	3.03%	0	0	0
24	330.4 Distr. Reservlors	742	37	2.70%	20	0	20
25	331.4 Transm. & Distribution	1,600	43	2.33%	37	0	37
26	333.4 Services	3,256	40	2.50%	81	0	81
27	334.4 Meters & Meter Installation	3,694	20	5.00%	185	0	185
28	335.4 Hydrants	41	45	2.22%	1	0	1
29	339.4 Other Plant & Misc.	101	25	4.00%	4	0	4
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	478	0	N.A.	0	0	0
32	304.5 Structures & Improvements	2,374	40	2.50%	59	0	59
33	340.5 Office Furniture & Equipment	1,218	15	6.67%	81	0	81
34	340.51 Computer Equipment	1,881	6	16.67%	314	0	314
35	341.5 Transportation Equipment	1,617	6	16.67%	270	0	270
36	342.5 Stores Equipment	13	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	613	16	6.25%	38	0	38
38	344.5 Laboratory Equipment	136	15	6.67%	9	0	9
39	345.5 Power Operated Equipment	799	12	8.33%	67	0	67
40	346.5 Communication Equipment	252	10	10.00%	25	0	25
41	347.5 Miscellaneous Equipment	85	15	6.67%	6	0	6
42	348.5 Other Tangible Plant	67	10	10.00%	7	0	7
43	3XX.X Unclassified-prior rate case	35,863	28	3.57%	1,281	0	1,281
44	**INTANGIBLE PLANT**	235		2.86%	7	0	7
45	**SUPPLY & PUMPING**	14,837		4.64%	688	0	688
46	**WATER TREATMENT PLANT**	16,012		2.36%	378	0	378
47	**TRANSM. & DISTRIBUTION**	9,436		3.48%	328	0	328
48	**GENERAL PLANT**	9,533		9.19%	876	0	876
49	**OTHER**	35,863		3.57%	1,281	0	1,281
51	**TOTAL DEPRECIATION EXPENSE**	85,916		4.14%	3,558	0	3,558
52	**AMORTIZATION OF CIAC**				(412)	0	(412)
53	**NON-USED AND USEFUL**				(99)	0	(99)
54	**NET DEPRECIATION EXPENSE - WATER**				3,047	0	3,047

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Putnam / Palm Port

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

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

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	4.25%	0	0	0
2 Line/Main Extension Fees	11,092	2.42%	268	0	268
3 Meter Installation Fees	2,863	5.00%	143	0	143
4 Contributed Lines	0	2.42%	0	0	0
5 Cont. Prty. Other Than Lines	0	4.07%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	13,955		412	0	412

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Putnam / Palm Port

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

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

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	2,513	76	3.03%
3	305.2 Collect. & Impound.	3	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	179	6	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	17	0	2.86%
8	310.2 Power Generation Eq.	8	0	5.00%
9	311.2 Pumping Equipment	12,106	605	5.00%
10	339.2 Other Plant & Misc.	(9)	(0)	4.00%
11	304.3 Structures & Improvements	5,074	154	3.03%
12	320.3 Water Treatment Eq.	4,937	224	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	742	20	2.70%
15	**COMPOSITE RATE**	25,570	1,086	4.25%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	1,600	37	2.33%
19	335.4 Hydrants	41	1	2.22%
20	339.4 Other Plant & Misc.	101	4	4.00%
21	**COMPOSITE RATE**	1,742	42	2.42%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	3,694	185	5.00%
24	**COMPOSITE RATE**	3,694	185	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	3,256	81	2.50%
27	**COMPOSITE RATE**	3,256	81	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	25,570	1,086	4.25%
30	Line / Main Extension Fees & Contrl. lines (Line 21)	1,742	42	2.42%
31	Meter Installation Fees (Line 24)	3,694	185	5.00%
32	Service Installation Fees (Line 27)	3,256	81	2.50%
33	**COMPOSITE RATE**	34,263	1,395	4.07%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

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

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

Line No.	(1) Account No. and Name	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE: Adjusted Depr. Exp.	(3) Remove Amortization of CIAC	(4) Depreciation on Invested Plant	(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE: %	(6) Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	(0)	0	(0)	0.00%	0
3	302.1 Franchises	4	0	4	0.00%	0
4	339.1 Other Plant & Misc.	2	0	2	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	76	0	76	0.00%	0
8	305.2 Collect. & Impound.	0	0	0	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	6	0	6	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	0	0	0	0.00%	0
13	310.2 Power Generation Eq.	0	0	0	0.00%	0
14	311.2 Pumping Equipment	605	0	605	0.00%	0
15	339.2 Other Plant & Misc.	(0)	0	(0)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	154	0	154	30.00%	46
19	320.3 Water Treatment Eq.	224	0	224	12.00%	27
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservlors	20	0	20	70.00%	14
25	331.4 Transm. & Distribution	37	0	37	33.00%	12
26	333.4 Services	81	0	81	0.00%	0
27	334.4 Meters & Meter Insallation	185	0	185	0.00%	0
28	335.4 Hydrants	1	0	1	0.00%	0
29	339.4 Other Plant & Misc.	4	0	4	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	59	0	59	0.00%	0
33	340.5 Office Furniture & Equipment	81	0	81	0.00%	0
34	340.51 Computer Equipment	314	0	314	0.00%	0
35	341.5 Transportation Equipment	270	0	270	0.00%	0
36	342.5 Stores Equipment	1	0	1	0.00%	0
37	343.5 Tools, Shop & Garage	38	0	38	0.00%	0
38	344.5 Laboratory Equipment	9	0	9	0.00%	0
39	345.5 Power Operated Equipment	67	0	67	0.00%	0
40	346.5 Communication Equipment	25	0	25	0.00%	0
41	347.5 Miscellaneous Equipment	6	0	6	0.00%	0
42	348.5 Other Tangible Plant	7	0	7	0.00%	0
43	3XX.X Unclassified-prior rate case	1,281	0	1,281	0.00%	0
44	**INTANGIBLE PLANT**	7	0	7		0
45	**SUPPLY & PUMPING**	688	0	688		0
46	**WATER TREATMENT PLANT**	378	0	378		73
47	**TRANSM. & DISTRIBUTION**	328	0	328		26
48	**GENERAL PLANT**	876	0	876		0
49	**OTHER**	1,281	0	1,281		0
51	**TOTAL**	3,558	0	3,558		99
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				2.79%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	765	(4)	761	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	765	4	769		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	527	527		
6		0	0	0		
7	TOTAL	0	527	527		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		1,445	0	1,445		
11		0	0	0		
12	TOTAL	1,445	0	1,445		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	2,210	523	2,733		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	2,210	531	2,741		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	16,996	(82)	16,914	16,996	88	17,084	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	11,541	(434)	11,107	11,541	1,479	13,020	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	3,047	0	3,047	3,047	0	3,047	B-13 (W)	-
6 Amortization	(598)	0	(598)	(598)	0	(598)	B-18 (W)	-
7 Taxes Other Than Income	2,210	531	2,741	2,210	531	2,741	B-15 (W)	-
8 Pre Tax Operating Expenses	16,200	97	16,297	16,200	2,009	18,210	-	-
9 **TOTAL PRE-TAX INCOME**	**796**	**(179)**	**617**	**796**	**(1,921)**	**(1,126)**	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	796	(179)	617	796	(1,921)	(1,126)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	30,129	(677)	29,452	30,129	(438)	29,691	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	1,747	(39)	1,708	1,747	(25)	1,722	-	-
17 Total Taxable Income	(952)	(139)	(1,091)	(952)	(1,896)	(2,848)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	**(358)**	**(52)**	**(411)**	**(358)**	**(713)**	**(1,072)**	-	-
20 Less:								
21 Parent Debt Adjustment	87	0	87	87	0	87	C-9 (W)	-
22 Investment Tax Credit	17	0	17	17	0	17	C-8 (W)	-
23 **TOTAL INCOME TAXES**	**(463)**	**(52)**	**(515)**	**(463)**	**(713)**	**(1,176)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Putnam / Palm Port

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
			1991 Aquisition Adjustment Amort. Exp.				
Line No. WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.16340	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 *Total Amortization Expense*	(30,746)	2.00%	(615)	0	(615)		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			(17)	0	(17)	See Below	
3 **NET AMORTIZATION EXPENSE**			(598)	0	(598)		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)
	1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No. Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	(615)	0	(615)	Above	
2 Composite Non-Used & Useful Net Dep. (%)	2.79%	0.00%	2.79%	B-13 (W)	
3 **NON-USED & USEFUL AMORT. EXP.**	(17)	0	(17)		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Palm Terrace - 1429

Pasco County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

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

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	407,964	(8,643)	399,321	A-5 (W)
2	Utility Land & Land Rights	32,021	0	32,021	A-5 (W)
3	Non-Used & Useful	(1,158)	0	(1,158)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(141,163)	(981)	(142,144)	A-9 (W)
6	CIAC	(158,123)	0	(158,123)	A-12 (W)
7	Accumulated Amortization of CIAC	46,974	0	46,974	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	747	0	747	C-7 (W)
12	Working Capital Allowance	34,155	3,941	38,096	A-17 (W)
13	TOTAL WATER RATE BASE	221,418	(5,683)	215,735	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

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

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	407,964	(8,643)	399,321	A-5 (W)
2	Utility Land & Land Rights	32,021	0	32,021	A-5 (W)
3	Non-Used & Useful	(1,158)	0	(1,158)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(141,163)	(981)	(142,144)	A-9 (W)
6	CIAC	(158,123)	0	(158,123)	A-12 (W)
7	Accumulated Amortization of CIAC	46,974	0	46,974	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	747	0	747	C-7 (W)
12	Working Capital Allowance	34,155	(941)	33,213	A-17 (W)
13	TOTAL WATER RATE BASE	221,418	(10,565)	210,852	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(16,734)	(552)	(8,643)	A-5 (W)
3					
4	2.				
5					
6					
7		(16,734)	(552)	(8,643)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	1,655	1,655	1,655	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(5,271)	(2,636)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	*software (Orcom) was shortened.*				
37					
38		1,655	(3,617)	(981)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(941)	(941)	(941)	A-17 (W)
38					
39	2.				
40					
41					
42		(941)	(941)	(941)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	3,941	3,941	3,941	A-17 (W)
45					
46	2.				
47					
48					
49		3,941	3,941	3,941	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(16,020)	(5,110)	(10,565)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(11,138)	(228)	(5,683)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 20140 ENDED 06/10/87**	173,186
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**6/10/87 BALANCE**	173,186
7	1987 Additions	27,860
8	1987 Retirements	748
9	1987 Adjustments	0
10	1987 Net Additions	27,112
11	**12/31/87 BALANCE**	200,298
12	1988 Additions	48,618
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	48,618
16	**12/31/88 BALANCE**	248,916
17	1989 Additions	32,109
18	1989 Retirements	5,416
19	1989 Adjustments	0
20	1989 Net Additions	26,693
21	**12/31/89 BALANCE**	275,609
22	1990 Additions (A/C 101)	(4,075)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(4,075)
27	**12/31/90 BALANCE**	271,534
28	1990 General Plant Reallocation Adjustments *	155,778
29	**12/31/90 ADJUSTED BALANCE**	427,312
30	1991 Additions (A/C 101)	25,348
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(552)
34	1991 Net Additions	24,795
35	**12/31/91 BALANCE**	452,107

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Pasco / Palm Terrace

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 INTANGIBLE PLANT										
2 301.1 Organization	16,734	(16,181)	0	552	(16,734)	(552)	0	8,643	(8,643)	0
3 302.1 Franchises	2,529	977	0	3,506	0	0	3,506	3,018	0	3,018
4 339.1 Other Plant & Misc.	724	0	0	724	0	0	724	724	0	724
5 SOURCE OF SUPPLY & PUMPING										
6 303.2 Land & Land Rights	20,828	0	0	20,828	0	0	20,828	20,828	0	20,828
7 304.2 Structures & Improvements	5,141	0	0	5,141	0	0	5,141	5,141	0	5,141
8 305.2 Collect. & Impound.	83	0	0	83	0	0	83	83	0	83
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	8,689	0	0	8,689	0	0	8,689	8,689	0	8,689
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	214	0	0	214	0	0	214	214	0	214
13 310.2 Power Generation Eq.	92	0	0	92	0	0	92	92	0	92
14 311.2 Pumping Equipment	10,675	7,295	0	17,970	0	0	17,970	14,322	0	14,322
15 339.2 Other Plant & Misc.	(101)	0	0	(101)	0	0	(101)	(101)	0	(101)
16 WATER TREATMENT PLANT										
17 303.3 Land & Land Rights	13	375	0	388	0	0	388	201	0	201
18 304.3 Structures & Improvements	1,228	0	0	1,228	0	0	1,228	1,228	0	1,228
19 320.3 Water Treatment Eq.	5,268	0	0	5,268	0	0	5,268	5,268	0	5,268
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 TRANSMISSION & DISTRIBUTION										
22 303.4 Land & Land Rights	15	0	0	15	0	0	15	15	0	15
23 304.4 Structures & Improvements	5	0	0	5	0	0	5	5	0	5
24 330.4 Distr. Reservlors	928	10,000	0	10,928	0	0	10,928	5,928	0	5,928
25 331.4 Transm. & Distribution	109,282	0	0	109,282	0	0	109,282	109,282	0	109,282
26 333.4 Services	1,910	0	0	1,910	0	0	1,910	1,910	0	1,910
27 334.4 Meters & Meter Installation	31,947	6,115	0	38,062	0	0	38,062	35,004	0	35,004
28 335.4 Hydrants	505	0	0	505	0	0	505	505	0	505
29 339.4 Other Plant & Misc.	37	0	0	37	0	0	37	37	0	37
30 GENERAL PLANT										
31 303.5 Land & Land Rights	11,164	(372)	0	10,792	0	0	10,792	10,978	0	10,978
32 304.5 Structures & Improvements	53,847	1,331	0	55,178	0	0	55,178	54,513	0	54,513
33 340.5 Office Furniture & Equipme	27,744	450	0	28,194	0	0	28,194	27,969	0	27,969
34 340.51 Computer Equipment	36,575	13,273	0	49,848	0	0	49,848	43,212	0	43,212
35 341.5 Transportation Equipment	35,766	2,759	0	38,526	0	0	38,526	37,146	0	37,146
36 342.5 Stores Equipment	270	67	0	337	0	0	337	304	0	304
37 343.5 Tools, Shop & Garage	14,207	(263)	0	13,944	0	0	13,944	14,076	0	14,076
38 344.5 Laboratory Equipment	3,012	211	0	3,223	0	0	3,223	3,117	0	3,117
39 345.5 Power Operated Equipment	19,175	(1,651)	0	17,525	0	0	17,525	18,350	0	18,350
40 346.5 Communication Equipment	5,570	439	0	6,009	0	0	6,009	5,790	0	5,790
41 347.5 Miscellaneous Equipment	1,739	446	0	2,185	0	0	2,185	1,962	0	1,962
42 348.5 Other Tangible Plant	1,496	76	0	1,572	0	0	1,572	1,534	0	1,534
43										
44 INTANGIBLE PLANT	19,987	(15,204)	0	4,782	(16,734)	(552)	4,230	12,385	(8,643)	3,742
45 SUPPLY & PUMPING	45,621	7,295	0	52,916	0	0	52,916	49,268	0	49,268
46 WATER TREATMENT PLANT	6,509	375	0	6,884	0	0	6,884	6,697	0	6,697
47 TRANSM. & DISTRIBUTION	144,629	16,115	0	160,744	0	0	160,744	152,686	0	152,686
48 GENERAL PLANT	210,567	16,767	0	227,334	0	0	227,334	218,950	0	218,950
49										
50 TOTAL PLANT IN SERVICE	427,312	25,348	0	452,660	(16,734)	(552)	452,107	439,986	(8,643)	431,343
51 LAND & LAND RIGHTS	32,020	3	0	32,023	0	0	32,023	32,021	0	32,021
52 TOTAL PIS LESS LAND	395,292	25,345	0	420,637	(16,734)	(552)	420,085	407,964	(8,643)	399,321

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Pasco / Palm Terrace

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	0	0	0	0%	0
3 302.1 Franchises	3,018	0	0	3,018	0%	0
4 339.1 Other Plant & Misc.	724	0	0	724	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	20,828	0	0	20,828	0%	0
7 304.2 Structures & Improvements	5,141	0	0	5,141	0%	0
8 305.2 Collect. & Impound.	83	0	0	83	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	8,689	0	0	8,689	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	214	0	0	214	0%	0
13 310.2 Power Generation Eq.	92	0	0	92	0%	0
14 311.2 Pumping Equipment	14,322	0	0	14,322	0%	0
15 339.2 Other Plant & Misc.	(101)	0	0	(101)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	201	0	0	201	0%	0
18 304.3 Structures & Improvements	1,228	0	0	1,228	0%	0
19 320.3 Water Treatment Eq.	5,268	0	0	5,268	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	15	0	0	15	0%	0
23 304.4 Structures & Improvements	5	4	0	1	0%	0
24 330.4 Distr. Reservoirs	5,928	0	0	5,928	20%	1,186
25 331.4 Transm. & Distribution	109,282	92,615	0	16,667	0%	0
26 333.4 Services	1,910	0	0	1,910	0%	0
27 334.4 Meters & Meter Insallation	35,004	0	0	35,004	0%	0
28 335.4 Hydrants	505	428	0	77	0%	0
29 339.4 Other Plant & Misc.	37	31	0	6	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	10,978	0	0	10,978	0%	0
32 304.5 Structures & Improvements	54,513	0	0	54,513	0%	0
33 340.5 Office Furniture & Equipment	27,969	0	0	27,969	0%	0
34 340.51 Computer Equipment	43,212	0	0	43,212	0%	0
35 341.5 Transportation Equipment	37,146	0	0	37,146	0%	0
36 342.5 Stores Equipment	304	0	0	304	0%	0
37 343.5 Tools, Shop & Garage	14,076	0	0	14,076	0%	0
38 344.5 Laboratory Equipment	3,117	0	0	3,117	0%	0
39 345.5 Power Operated Equipment	18,350	0	0	18,350	0%	0
40 346.5 Communication Equipment	5,790	0	0	5,790	0%	0
41 347.5 Miscellaneous Equipment	1,962	0	0	1,962	0%	0
42 348.5 Other Tangible Plant	1,534	0	0	1,534	0%	0
43						
44 **INTANGIBLE PLANT**	3,742	0	0	3,742		0
45 **SUPPLY & PUMPING**	49,268	0	0	49,268		0
46 **WATER TREATMENT PLANT**	6,697	0	0	6,697		0
47 **TRANSM. & DISTRIBUTION**	152,686	93,079	0	59,607		1,186
48 **GENERAL PLANT**	218,950	0	0	218,950		0
49						
50 **TOTAL PLANT IN SERVICE**	431,343	93,079	0	338,264		1,186
51 **LAND & LAND RIGHTS**	32,021	0	0	32,021		0
52 **TOTAL PIS LESS LAND**	399,321	93,079	0	306,242		1,186
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				0.35%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	1,186	0	1,186	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(28)	0	(28)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	1,158	0	1,158	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 20140 ENDED 06/10/87**	47,518
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**6/10/87 BALANCE**	47,518
7	1987 Additions	339
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	339
11	**12/31/87 BALANCE**	47,857
12	1988 Additions	5,067
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	5,067
16	**12/31/88 BALANCE**	52,924
17	1989 Additions	5,974
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	5,974
21	**12/31/89 BALANCE**	58,898
22	1990 Additions	8,096
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	8,096
26	**12/31/90 BALANCE**	66,994
27	1990 General Plant Reallocation Adjustments *	61,079
28	**12/31/90 ADJUSTED BALANCE**	128,072
29	1991 Additions	26,181
30	1991 Retirements	0
31	1991 Adjustments	3,617
32	1991 Net Additions	29,797
33	**12/31/91 BALANCE**	157,869

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	1,655	0	1,655	(1,655)	(1,655)	0	1,655	(1,655)	0
3 302.1 Franchises	216	75	292	0	0	292	254	0	254
4 339.1 Other Plant & Misc.	45	29	74	0	0	74	60	0	60
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	2,500	156	2,655	0	0	2,655	2,577	0	2,577
8 305.2 Collect. & Impound.	5	2	7	0	0	7	6	0	6
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	640	290	930	0	0	930	785	0	785
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	13	6	19	0	0	19	16	0	16
13 310.2 Power Generation Eq.	5	5	10	0	0	10	8	0	8
14 311.2 Pumping Equipment	6,875	716	7,591	0	0	7,591	7,233	0	7,233
15 339.2 Other Plant & Misc.	(7)	(4)	(11)	0	0	(11)	(9)	0	(9)
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	77	37	114	0	0	114	95	0	95
19 320.3 Water Treatment Eq.	1,571	239	1,810	0	0	1,810	1,690	0	1,690
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	58	160	218	0	0	218	138	0	138
25 331.4 Transm. & Distribution	32,383	2,541	34,924	0	0	34,924	33,654	0	33,654
26 333.4 Services	201	48	249	0	0	249	225	0	225
27 334.4 Meters & Meter Installation	12,943	1,750	14,693	0	0	14,693	13,818	0	13,818
28 335.4 Hydrants	32	11	43	0	0	43	37	0	37
29 339.4 Other Plant & Misc.	1	1	2	0	0	2	2	0	2
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	7,118	1,363	8,481	0	0	8,481	7,800	0	7,800
33 340.5 Office Furniture & Equipment	8,951	1,865	10,816	0	0	10,816	9,884	0	9,884
34 340.51 Computer Equipment	4,592	7,202	11,794	0	5,271	17,065	8,193	2,636	10,828
35 341.5 Transportation Equipment	22,625	6,191	28,816	0	0	28,816	25,721	0	25,721
36 342.5 Stores Equipment	83	17	100	0	0	100	92	0	92
37 343.5 Tools, Shop & Garage	6,423	880	7,302	0	0	7,302	6,863	0	6,863
38 344.5 Laboratory Equipment	1,347	208	1,554	0	0	1,554	1,450	0	1,450
39 345.5 Power Operated Equipment	14,660	1,529	16,189	0	0	16,189	15,425	0	15,425
40 346.5 Communication Equipment	2,144	579	2,723	0	0	2,723	2,433	0	2,433
41 347.5 Miscellaneous Equipment	307	131	437	0	0	437	372	0	372
42 348.5 Other Tangible Plant	610	153	763	0	0	763	686	0	686
43									
44 **INTANGIBLE PLANT**	1,916	104	2,020	(1,655)	(1,655)	366	1,968	(1,655)	314
45 **SUPPLY & PUMPING**	10,032	1,170	11,202	0	0	11,202	10,617	0	10,617
46 **WATER TREATMENT PLANT**	1,647	277	1,924	0	0	1,924	1,786	0	1,786
47 **TRANSM. & DISTRIBUTION**	45,618	4,512	50,130	0	0	50,130	47,874	0	47,874
48 **GENERAL PLANT**	68,859	20,117	88,976	0	5,271	94,248	78,918	2,636	81,553
49									
50 **TOTAL WATER ACCUM. DEP.**	128,072	26,181	154,253	(1,655)	3,617	157,869	141,163	981	142,144

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Pasco / Palm Terrace

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	254	0	254	0%	0
4 339.1 Other Plant & Misc.	60	0	60	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	2,577	0	2,577	0%	0
8 305.2 Collect. & Impound.	6	0	6	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	785	0	785	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	16	0	16	0%	0
13 310.2 Power Generation Eq.	8	0	8	0%	0
14 311.2 Pumping Equipment	7,233	0	7,233	0%	0
15 339.2 Other Plant & Misc.	(9)	0	(9)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	95	0	95	0%	0
19 320.3 Water Treatment Eq.	1,690	0	1,690	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	1	(1)	0%	0
24 330.4 Distr. Reservoirs	138	0	138	20%	28
25 331.4 Transm. & Distribution	33,654	30,963	2,690	0%	0
26 333.4 Services	225	0	225	0%	0
27 334.4 Meters & Meter Insallation	13,818	0	13,818	0%	0
28 335.4 Hydrants	37	143	(106)	0%	0
29 339.4 Other Plant & Misc.	2	10	(9)	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	7,800	0	7,800	0%	0
33 340.5 Office Furniture & Equipment	9,884	0	9,884	0%	0
34 340.51 Computer Equipment	10,828	0	10,828	0%	0
35 341.5 Transportation Equipment	25,721	0	25,721	0%	0
36 342.5 Stores Equipment	92	0	92	0%	0
37 343.5 Tools, Shop & Garage	6,863	0	6,863	0%	0
38 344.5 Laboratory Equipment	1,450	0	1,450	0%	0
39 345.5 Power Operated Equipment	15,425	0	15,425	0%	0
40 346.5 Communication Equipment	2,433	0	2,433	0%	0
41 347.5 Miscellaneous Equipment	372	0	372	0%	0
42 348.5 Other Tangible Plant	686	0	686	0%	0
43					
44 **INTANGIBLE PLANT**	314	0	314		0
45 **SUPPLY & PUMPING**	10,617	0	10,617		0
46 **WATER TREATMENT PLANT**	1,786	0	1,786		0
47 **TRANSM. & DISTRIBUTION**	47,874	31,118	16,756		28
48 **GENERAL PLANT**	81,553	0	81,553		0
49					
50 **TOTAL**	142,144	31,118	111,025		28
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.02%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 20140 ENDED 06/10/87**	157,983
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**6/10/87 BALANCE**	157,983
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	157,983
12	1988 Additions	70
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	70
16	**12/31/88 BALANCE**	158,053
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	158,053
22	1990 Additions	70
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	70
26	**12/31/90 BALANCE**	158,123
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	158,123

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

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

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 CIAC						AVERAGE 1991 CIAC		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
	WATER									
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	140	0	140	0	0	140	140	0	140
4	Contributed Lines	93,079	0	93,079	0	0	93,079	93,079	0	93,079
5	Cont. Prty. Other than Lines	64,904	0	64,904	0	0	64,904	64,904	0	64,904
6	Service Installation Fees	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	158,123	0	158,123	0	0	158,123	158,123	0	158,123

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 20140 ENDED 06/10/87**	32,315
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	*1981 Additions*	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	*1981 Net Additions*	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**6/10/87 BALANCE**	32,315
7	1987 Additions	1,717
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,717
11	**12/31/87 BALANCE**	34,032
12	1988 Additions	3,436
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	3,436
16	**12/31/88 BALANCE**	37,468
17	1989 Additions	3,437
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,437
21	**12/31/89 BALANCE**	40,905
22	1990 Additions	3,952
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,952
26	**12/31/90 BALANCE**	44,857
27	1991 Additions	4,233
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	4,233
31	**12/31/91 BALANCE**	49,090

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Pasco / Palm Terrace

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 *Meter Installation Fees*	6	7	13	0	0	13	9	0	9
4 Contributed Lines	30,036	2,165	32,201	0	0	32,201	31,118	0	31,118
5 Cont. Prty. Other than Lines	14,816	2,062	16,877	0	0	16,877	15,846	0	15,846
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER ACCUM. AMORT. CIAC	44,857	4,233	49,090	0	0	49,090	46,974	0	46,974

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ *Adjustments*	0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	0
7	__/__/__ **BALANCE**	0
8	19__ *Additions*	0
9	19__ Adjustments	0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	0
16		
17	__/__/__ **BALANCE**	0

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year if a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

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

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1 Operation and Maintenance Expenses	273,236	(7,529)	265,708	273,236	31,529	304,766	B-1 (W)
2 Divided by	8	8	8	8	8	8	
3 TOTAL WORKING CAPITAL ALLOWANCE	34,155	(941)	33,213	34,155	3,941	38,096	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	**265,328,253**	**247,523,061**
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	**215,907,202**	**201,769,464**
11			
12	Cash	2,682,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	206,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	**11,256,194**	**19,363,031**
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	**18,353,872**	**14,722,458**
32			
33	**TOTAL ASSETS**	**245,517,268**	**235,854,953**

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	65,139,541	59,347,862
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	66,646,579	66,623,645
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,625	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	21,709,504	20,674,543
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	*Loans From Related Parties*	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	92,021,644	89,208,903
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	245,517,268	235,854,953

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: SSU / Pasco / Palm Terrace

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

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

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.35%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.02%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Palm Terrace - 1429

Pasco County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

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

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	190,879	3,367	194,246	186,203	380,449	95.86%	B-4, B-3 (W)
3	Other Revenues	2,167	1,198	3,365	0	3,365		B-4 (W)
4	**TOTAL OPERATING REVENUES**	193,046	4,565	197,611	186,203	383,814		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	*Operation & Maintenance*	273,236	31,529	304,766	0	304,766		B-5 (W)
6	Depreciation, net of CIAC Amort.	21,915	0	21,915	0	21,915		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	11,110	6,195	17,305	8,379	25,684		B-15, B-3 (W)
9	Provision For Income Taxes	(48,073)	(12,354)	(60,427)	66,915	6,488		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	258,189	25,370	283,559	75,294	358,853		
11	**NET OPERATING INCOME:**	(65,143)	(20,806)	(85,948)	110,909	24,961		
12	**RATE BASE**	221,418		215,735		215,735		A-1 (W)
13	**RATE OF RETURN**	-29.42%		-39.84%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

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

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	190,879	3,367	194,246	144,602	338,848	74.44%	B-4, B-3 (W)
3 Other Revenues	2,167	0	2,167	0	2,167		B-4 (W)
4 **TOTAL OPERATING REVENUES**	193,046	3,367	196,413	144,602	341,015		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	273,236	(7,529)	265,708	0	265,708		B-5 (W)
6 Depreciation, net of CIAC Amort.	21,915	0	21,915	0	21,915		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	11,110	6,141	17,251	6,507	23,758		B-15, B-3 (W)
9 Provision For Income Taxes	(48,073)	1,999	(46,074)	51,965	5,891		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	258,189	612	258,801	58,472	317,273		
11 **NET OPERATING INCOME:**	(65,143)	2,755	(62,388)	86,130	23,742		
12 **RATE BASE**	221,418		210,852		210,852		A-1 (W)
13 **RATE OF RETURN**	-29.42%		-29.59%		11.26%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION -.1991 (Interim/Final)

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

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

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.11%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.26%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	210,852		215,735		A-1 (W)	-
5	Required Income (L3 x L4)	23,742		24,961		-	-
6	Adjusted Income under Present Rates	(62,388)		(85,948)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	86,130		110,909		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	138,095		177,824		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	144,602		186,203		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	138,095		177,824		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	51,965		66,915		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	6,507		8,379		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	86,130		110,909			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.11%	5.46%
25	Adjustment for Gas	-2.41%	12.11%	-0.29%
26	TOTAL	100.00%		11.26%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	3,367	4,565	B-4 (W)
3				
4	2.			
5				
6				
7		3,367	4,565	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(7,529)	(7,529)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		9,164	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		1,951	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		3,486	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(273)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		5,812	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		18,917	B-5 (W)
22				
23				
24		(7,529)	31,529	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	151	205	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	5,990	5,990	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		6,141	6,195	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	1,999	(12,354)	B-16 (W)
48				
49	2.			
50				
51				
52		1,999	(12,354)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	2,755	(20,806)	

PRESENT WATER OPERATING REVENUES - 1991

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

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

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	183,834	0	
4	461.2 Metered - Commercial	2,981	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Public Authorities	5,721	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	192,536	1,710	194,246
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 *Unbilled Revenues*	(1,657)	0	
16	**SUBTOTAL OTHER WATER SALES**	(1,657)	1,657	0
17	**TOTAL WATER SALES**	190,879	3,367	194,246
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	2,167	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	2,167	1,198	3,365
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	193,046	3,367	196,413
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	193,046	4,565	197,611

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Pasco / Palm Terrace

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

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

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	69,403	6,095	75,498	10,742	537	11,279	14,704	2,291	16,995	43,957	3,266	47,224
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	23,029	10,105	33,134	2,897	(777)	2,120	4,214	(1,182)	3,032	15,918	12,064	27,982
4	610 Purchased Water	133,032	0	133,032	133,032	0	133,032	0	0	0	0	0	0
5	615 Purchased Power	724	74	798	(32)	0	(32)	0	64	64	756	10	766
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	689	25	714	689	25	714	0	0	0	0	0	0
8	620 Materials and Supplies	6,944	566	7,510	3,166	115	3,281	141	243	384	3,637	208	3,845
9	631 Contractual Services - Engr.	7	0	7	0	0	0	0	0	0	7	0	7
10	632 Contractual Services - Acct.	3,535	149	3,683	0	0	0	0	0	0	3,535	149	3,683
11	633 Contractual Services - Legal	1,437	88	1,525	0	0	0	0	0	0	1,437	88	1,525
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	3,164	170	3,333	1,447	53	1,500	1	0	1	1,716	117	1,833
14	641 Rental of Building/Real Prop.	685	340	1,025	0	0	0	0	0	0	685	340	1,025
15	642 Rental of Equipment	60	3	63	34	1	35	0	0	0	26	2	28
16	650 Transportation Expense	1,896	174	2,070	1,855	67	1,922	23	94	117	18	12	30
17	656 Insurance - Vehicle	2,084	353	2,438	0	0	0	0	0	0	2,084	353	2,438
18	657 Insurance - General Liability	2,426	269	2,694	0	0	0	0	0	0	2,426	269	2,694
19	658 Insurance - Workman's Comp.	46	2,388	2,433	0	374	374	0	525	525	46	1,488	1,534
20	659 Insurance - Other	1,421	59	1,480	0	0	0	0	0	0	1,421	59	1,480
21	660 Advertising Expense	150	11	161	0	0	0	0	0	0	150	11	161
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	9,164	9,164	0	0	0	0	0	0	0	9,164	9,164
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	3,809	248	4,057	0	0	0	3,809	248	4,057	0	0	0
25	675 Miscellaneous Expenses	18,696	1,251	19,946	0	0	0	27	88	116	18,668	1,162	19,830
26	TOTAL WATER O&M EXPENSES	273,236	31,529	304,766	153,830	395	154,225	22,919	2,372	25,291	96,487	28,763	125,250
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	69,403	6,095	75,498	10,742	537	11,279	14,704	2,291	16,995	43,957	3,266	47,224
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	23,029	10,105	33,134	2,897	(777)	2,120	4,214	(1,182)	3,032	15,918	12,064	27,982
31	TOTAL WATER LABOR COSTS	92,433	16,199	108,632	13,639	(240)	13,399	18,918	1,109	20,027	59,876	15,330	75,206

0447

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Pasco / Palm Terrace

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

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

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
			Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	69,403	0	69,403	10,742	0	10,742	14,704	0	14,704	43,957	0	43,957
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	23,029	(9,815)	13,214	2,897	(852)	2,045	4,214	(1,414)	2,800	15,918	(7,549)	8,369
4	610	Purchased Water	133,032	0	133,032	133,032	0	133,032	0	0	0	0	0	0
5	615	Purchased Power	724	0	724	(32)	0	(32)	0	0	0	756	0	756
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	689	0	689	689	0	689	0	0	0	0	0	0
8	620	Materials and Supplies	6,944	0	6,944	3,166	0	3,166	141	0	141	3,637	0	3,637
9	631	Contractual Services - Engr.	7	0	7	0	0	0	0	0	0	7	0	7
10	632	Contractual Services - Acct.	3,535	0	3,535	0	0	0	0	0	0	3,535	0	3,535
11	633	Contractual Services - Legal	1,437	0	1,437	0	0	0	0	0	0	1,437	0	1,437
12	634	*Contractual Services - Mgmt. Fees*	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	3,164	0	3,164	1,447	0	1,447	1	0	1	1,716	0	1,716
14	641	Rental of Building/Real Prop.	685	0	685	0	0	0	0	0	0	685	0	685
15	642	Rental of Equipment	60	0	60	34	0	34	0	0	0	26	0	26
16	650	Transportation Expense	1,896	0	1,896	1,855	0	1,855	23	0	23	18	0	18
17	656	Insurance - Vehicle	2,084	0	2,084	0	0	0	0	0	0	2,084	0	2,084
18	657	Insurance - General Liability	2,426	0	2,426	0	0	0	0	0	0	2,426	0	2,426
19	658	Insurance - Workman's Comp.	46	2,286	2,332	0	361	361	0	494	494	46	1,431	1,477
20	659	Insurance - Other	1,421	0	1,421	0	0	0	0	0	0	1,421	0	1,421
21	660	Advertising Expense	150	0	150	0	0	0	0	0	0	150	0	150
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	3,809	0	3,809	0	0	0	3,809	0	3,809	0	0	0
25	675	Miscellaneous Expenses	18,696	0	18,696	0	0	0	27	0	27	18,668	0	18,668
26		**TOTAL WATER O&M EXPENSES**	273,236	(7,529)	265,708	153,830	(491)	153,339	22,919	(920)	21,999	96,487	(6,118)	90,369
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	69,403	0	69,403	10,742	0	10,742	14,704	0	14,704	43,957	0	43,957
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	23,029	(9,815)	13,214	2,897	(852)	2,045	4,214	(1,414)	2,800	15,918	(7,549)	8,369
31		**TOTAL WATER LABOR COSTS**	92,433	(9,815)	82,618	13,639	(852)	12,787	18,918	(1,414)	17,504	59,876	(7,549)	52,327

0448

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

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

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

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	4,626	5,538	6,068	5,513	5,862	5,789	6,142	5,624	5,517	5,686	5,752	7,286	69,403	0	69,403	6,095	75,498
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	1,626	1,880	2,061	1,818	1,921	1,909	2,015	1,907	1,842	1,896	1,881	2,272	23,029	(9,815)	13,214	10,105	33,134
4	610.1-8 Purchased Water	(3,759)	135	34,588	11,480	7,646	135	23,612	14,623	135	18,966	11,410	14,061	133,032	0	133,032	0	133,032
5	615.1-8 Purchased Power	54	64	61	62	64	63	66	59	64	130	57	(19)	724	0	724	74	798
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	159	199	0	159	0	0	171	0	0	0	0	0	689	0	689	25	714
8	620.1-8 Materials and Supplies	517	792	781	580	352	1,272	624	388	474	330	454	381	6,944	0	6,944	566	7,510
9	631.1-8 Contractual Services - Engr.	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7	0	7
10	632.1-8 Contractual Services - Acct.	254	301	285	288	299	292	307	277	298	309	267	357	3,535	0	3,535	149	3,683
11	633.1-8 Contractual Services - Legal	103	123	116	117	121	119	125	113	121	126	108	145	1,437	0	1,437	88	1,525
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	287	240	268	270	283	272	245	318	221	278	232	250	3,164	0	3,164	170	3,333
14	641.1-8 Rental of Building/Real Prop.	49	58	55	56	58	57	60	54	58	60	52	69	685	0	685	340	1,025
15	642.1-8 Rental of Equipment	2	2	2	2	2	2	2	2	36	2	2	3	60	0	60	3	63
16	650.1-8 Transportation Expense	362	339	159	82	316	52	77	69	68	286	54	33	1,896	0	1,896	174	2,070
17	656.1-8 Insurance - Vehicle	150	178	168	170	176	172	181	164	176	182	157	211	2,084	0	2,084	353	2,438
18	657.1-8 Insurance - General Liability	174	207	195	198	205	201	211	190	205	212	183	245	2,426	0	2,426	269	2,694
19	658.1-8 Insurance - Workman's Comp.	3	4	4	4	4	4	4	4	4	4	3	5	46	2,286	2,332	2,388	2,433
20	659.1-8 Insurance - Other	102	121	114	116	120	117	123	111	120	124	107	143	1,421	0	1,421	59	1,480
21	660.1-8 Advertising Expense	11	13	12	12	13	12	13	12	13	13	11	15	150	0	150	11	161
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,164	9,164
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	208	310	381	307	328	261	299	326	266	317	359	446	3,809	0	3,809	248	4,057
25	675.1-8 Miscellaneous Expenses	1,343	1,593	1,506	1,525	1,579	1,546	1,625	1,467	1,577	1,634	1,412	1,889	18,696	0	18,696	1,251	19,946
26	TOTAL WATER O&M EXPENSES	6,274	12,098	46,823	22,760	19,349	12,277	35,903	25,708	11,195	30,554	22,503	27,792	273,236	(7,529)	265,708	31,529	304,766

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	69,403	6,095	75,498
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	23,029	10,105	33,134
31	TOTAL WATER LABOR COSTS	92,433	16,199	108,632

0449

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

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

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

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 DIRECT O & M				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.1-6 *Salaries & Wages - Employees*	662	595	1,059	744	883	1,144	1,167	915	781	621	1,046	1,125	10,742	0	10,742	537	11,279
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	251	181	358	181	214	303	301	297	205	154	282	171	2,897	(852)	2,045	(777)	2,120
4	610.1-6 Purchased Water	(3,759)	135	34,588	11,480	7,646	135	23,612	14,623	135	18,966	11,410	14,061	133,032	0	133,032	0	133,032
5	615.1-6 Purchased Power	0	0	0	0	0	0	0	0	0	64	0	(95)	(32)	0	(32)	0	(32)
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	159	199	0	159	0	0	171	0	0	0	0	0	689	0	689	25	714
8	620.1-6 Materials and Supplies	248	470	474	272	33	962	297	90	157	0	166	(3)	3,166	0	3,166	115	3,281
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	163	94	130	130	138	130	96	184	76	128	102	76	1,447	0	1,447	53	1,500
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	34	0	0	0	34	0	34	1	35
16	650.1-6 Transportation Expense	360	335	155	79	313	49	73	65	65	283	50	26	1,855	0	1,855	67	1,922
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	361	361	374	374
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	(1,915)	2,010	36,764	13,045	9,225	2,724	25,717	16,174	1,453	20,214	13,057	15,364	153,930	(491)	153,339	395	154,225

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	10,742	537	11,279
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	2,897	(777)	2,120
31	TOTAL WATER DIRECT LABOR COSTS	13,639	(240)	13,399

0450

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

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

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

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 CUSTOMER ACCTS. Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.7 Salaries & Wages - Employees	804	1,196	1,470	1,185	1,266	1,009	1,154	1,260	1,026	1,225	1,388	1,722	14,704	0	14,704	2,291	16,995
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	230	343	421	339	363	289	331	361	294	351	398	493	4,214	(1,414)	2,800	(1,182)	3,032
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	64	64
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	8	11	14	11	12	10	11	12	10	12	13	17	141	0	141	243	384
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	1	2	2	2	2	2	2	2	2	2	2	3	23	0	23	94	117
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	494	494	525	525
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	208	310	381	307	328	261	299	326	266	317	359	446	3,809	0	3,809	248	4,057
25	675.7 Miscellaneous Expenses	1	2	3	2	2	2	2	2	2	2	3	3	27	0	27	88	116
26	TOTAL WATER CUSTOMER ACCOUNTS	1,253	1,864	2,292	1,846	1,974	1,573	1,798	1,964	1,599	1,909	2,163	2,684	22,919	(920)	21,999	2,372	25,291

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.7 Salaries & Wages - Employees	14,704	2,291	16,995
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	4,214	(1,182)	3,032
31	TOTAL WATER CUST ACCTS LABOR COSTS	18,918	1,109	20,027

0451

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

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

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

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	3,160	3,747	3,539	3,585	3,713	3,635	3,821	3,449	3,710	3,841	3,318	4,439	43,957	0	43,957	3,266	47,224
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	1,144	1,357	1,282	1,298	1,345	1,317	1,384	1,249	1,343	1,391	1,202	1,608	15,918	(7,549)	8,369	12,064	27,982
4	*610.8 Purchased Water*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	54	64	61	62	64	63	66	59	64	66	57	76	756	0	756	10	766
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	261	310	293	297	307	301	316	285	307	318	275	367	3,637	0	3,637	208	3,845
9	631.8 Contractual Services - Engr.	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7	0	7
10	632.8 Contractual Services - Acct.	254	301	285	288	299	292	307	277	298	309	267	357	3,535	0	3,535	149	3,683
11	633.8 Contractual Services - Legal	103	123	116	117	121	119	125	113	121	126	108	145	1,437	0	1,437	88	1,525
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	123	146	138	140	145	142	149	135	145	150	130	173	1,716	0	1,716	117	1,833
14	641.8 Rental of Building/Real Prop.	49	58	55	56	58	57	60	54	58	60	52	69	685	0	685	340	1,025
15	642.8 Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	3	26	0	26	2	28
16	650.8 Transportation Expense	1	2	1	1	2	2	2	1	2	2	1	2	18	0	18	12	30
17	656.8 Insurance - Vehicle	150	178	168	170	176	172	181	164	176	182	157	211	2,084	0	2,084	353	2,438
18	657.8 Insurance - General Liability	174	207	195	198	205	201	211	190	205	212	183	245	2,426	0	2,426	269	2,694
19	658.8 Insurance - Workman's Comp.	3	4	4	4	4	4	4	4	4	4	3	5	46	1,431	1,477	1,488	1,534
20	659.8 Insurance - Other	102	121	114	116	120	117	123	111	120	124	107	143	1,421	0	1,421	59	1,480
21	660.8 Advertising Expense	11	13	12	12	13	12	13	12	13	13	11	15	150	0	150	11	161
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,164	9,164
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	*670.8 Bad Debt Expense*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	1,342	1,591	1,503	1,522	1,577	1,544	1,623	1,465	1,575	1,631	1,409	1,885	18,668	0	18,668	1,162	19,830
26	**TOTAL WATER A&G EXPENSES**	6,935	8,224	7,768	7,869	8,151	7,980	8,388	7,571	8,143	8,431	7,283	9,744	96,487	(6,118)	90,369	28,763	125,250

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	43,957	3,266	47,224
29	*603.8 Salaries & Wages - Officers, Etc.*	0	0	0
30	604.8 Employee Pensions & Benefits	15,918	12,064	27,982
31	**TOTAL WATER A&G LABOR COSTS**	59,876	15,330	75,206

0452

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Pasco / Palm Terrace

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

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

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	69,403	0	69,403	69,403	0	0	1,069	1,704	(273)	71,903	3,595	0	6,095	75,498
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	23,029	(9,815)	13,214	23,029	(9,815)	0	283	221	0	13,719	498	18,917	10,105	33,134
4 610.1-8 Purchased Water	133,032	0	133,032	133,032	0	0	0	0	0	133,032	0	0	0	133,032
5 615.1-8 Purchased Power	724	0	724	724	0	0	10	64	0	798	0	0	74	798
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	689	0	689	689	0	0	0	0	0	689	25	0	25	714
8 620.1-8 Materials and Supplies	6,944	0	6,944	6,944	0	0	48	254	0	7,247	263	0	566	7,510
9 631.1-8 Contractual Services - Engr.	7	0	7	7	0	0	0	0	0	7	0	0	0	7
10 632.1-8 Contractual Services - Acct.	3,535	0	3,535	3,535	0	0	20	0	0	3,554	129	0	149	3,683
11 633.1-8 Contractual Services - Legal	1,437	0	1,437	1,437	0	0	34	0	0	1,471	53	0	88	1,525
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	3,164	0	3,164	3,164	0	0	53	0	0	3,217	117	0	170	3,333
14 641.1-8 Rental of Building/Real Prop.	685	0	685	685	0	0	0	303	0	989	36	0	340	1,025
15 642.1-8 Rental of Equipment	60	0	60	60	0	0	1	0	0	61	2	0	3	63
16 650.1-8 Transportation Expense	1,896	0	1,896	1,896	0	0	11	90	0	1,997	72	0	174	2,070
17 656.1-8 Insurance - Vehicle	2,084	0	2,084	2,084	0	0	55	213	0	2,352	85	0	353	2,438
18 657.1-8 Insurance - General Liability	2,426	0	2,426	2,426	0	0	51	124	0	2,600	94	0	269	2,694
19 658.1-8 Insurance - Workman's Comp.	46	2,286	2,332	46	2,286	0	0	16	0	2,348	85	0	2,388	2,433
20 659.1-8 Insurance - Other	1,421	0	1,421	1,421	0	0	7	0	0	1,428	52	0	59	1,480
21 660.1-8 Advertising Expense	150	0	150	150	0	0	5	0	0	155	6	0	11	161
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	9,164	0	0	0	9,164	0	0	9,164	9,164
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	3,809	0	3,809	3,809	0	0	0	248	0	4,057	0	0	248	4,057
25 675.1-8 Miscellaneous Expenses	18,696	0	18,696	18,696	0	0	303	249	0	19,248	699	0	1,251	19,948
26 TOTAL WATER O&M EXPENSES	273,236	(7,529)	265,708	273,236	(7,529)	9,164	1,951	3,488	(273)	299,036	5,812	18,917	31,529	304,768

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (490.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0453

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (6XX.1 - .6)

Company: SSU / Pasco / Palm Terrace

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

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

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	10,742		10,742	10,742						10,742	537		537	11,279
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	2,897	(852)	2,045	2,897	(852)					2,045	74		(777)	2,120
4 610.1-6 Purchased Water	133,032		133,032	133,032						133,032			0	133,032
5 615.1-6 Purchased Power	(32)		(32)	(32)						(32)			0	(32)
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	689		689	689						689	25		25	714
8 620.1-6 Materials and Supplies	3,166		3,166	3,166						3,166	115		115	3,281
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,447		1,447	1,447						1,447	53		53	1,500
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	34		34	34						34	1		1	35
16 650.1-6 Transportation Expense	1,855		1,855	1,855						1,855	67		67	1,922
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	361	361	0	361					361	13		374	374
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 TOTAL WATER DIRECT O&M EXPENSES	153,830	(491)	153,339	153,830	(491)	0	0	0	0	153,339	885	0	395	154,225

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates

0454

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Pasco / Palm Terrace

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

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

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	14,704		14,704	14,704				1,625	(143)	16,186	809		2,291	16,995
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	4,214	(1,414)	2,800	4,214	(1,414)			126		2,926	106		(1,162)	3,032
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				64		64			64	64
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	141		141	141				229		371	13		243	384
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	1		1	1				0		1	0		0	1
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	23		23	23				90		113	4		94	117
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	494	494	0	494			13		507	18		525	525
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	3,809		3,809	3,809				248		4,057			248	4,057
25 675.7 Miscellaneous Expenses	27		27	27				84		112	4		88	116
26 TOTAL WATER CUST ACCT EXPENSES	22,919	(920)	21,999	22,919	(920)	0	0	2,479	(143)	24,335	956	0	2,372	25,291

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0455

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Pasco / Palm Terrace

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

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

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	43,957		43,957	43,957			1,099	79	(130)	44,975	2,249		3,266	47,224
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	15,918	(7,549)	8,369	15,918	(7,549)		283	95		8,748	316	18,917	12,064	27,982
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	756		756	756			10	0		766			10	766
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	3,637		3,637	3,637			48	25		3,710	135		208	3,845
9 631.8 Contractual Services - Engr.	7		7	7			0	0		7	0		0	7
10 632.8 Contractual Services - Acct.	3,535		3,535	3,535			20	0		3,554	129		149	3,683
11 633.8 Contractual Services - Legal	1,437		1,437	1,437			34	0		1,471	53		88	1,525
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	1,716		1,716	1,716			53	0		1,769	64		117	1,833
14 641.8 Rental of Building/Real Prop.	685		685	685			0	303		988	36		340	1,025
15 642.8 Rental of Equipment	26		26	26			1	0		27	1		2	28
16 650.8 Transportation Expense	18		18	18			11	0		29	1		12	30
17 656.8 Insurance - Vehicle	2,084		2,084	2,084			55	213		2,352	85		353	2,438
18 657.8 Insurance - General Liability	2,426		2,426	2,426			51	124		2,600	94		269	2,694
19 658.8 Insurance - Workman's Comp.	46	1,431	1,477	46	1,431		0	3		1,480	54		1,488	1,534
20 659.8 Insurance - Other	1,421		1,421	1,421			7	0		1,428	52		59	1,480
21 660.8 Advertising Expense	150		150	150			5	0		155	6		11	161
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		9,164	0	0		9,164			9,164	9,164
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	18,668		18,668	18,668			303	165		19,136	695		1,162	19,830
26 TOTAL WATER A&G EXPENSES	96,487	(6,118)	90,369	96,487	(6,118)	9,164	1,951	1,007	(130)	102,361	3,971	18,917	28,783	125,250

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $680,559 / $10,200,389 = 6.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0456

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Pasco / Palm Terrace

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

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

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	17,068		69,403	52,335	306.63%	19,439	49,965	257.04%
2	603.1-8 Salaries & Wages - Officers, Etc.	259		0	(259)	-100.00%	295	(295)	-100.00%
3	604.1-8 Employee Pensions & Benefits	2,541		13,214	10,673	420.05%	2,894	10,320	356.62%
4	610.1-8 Purchased Water	117,573		133,032	15,459	13.15%	133,904	(872)	-0.65%
5	615.1-8 Purchased Power	240		724	484	201.73%	273	451	164.93%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	966		689	(277)	-28.71%	1,100	(412)	-37.41%
8	620.1-8 Materials and Supplies	988		6,944	5,956	602.98%	1,125	5,819	517.16%
9	631.1-8 Contractual Services - Engr.	62		7	(55)	-88.40%	71	(63)	-89.82%
10	632.1-8 Contractual Services - Acct.	1,169		3,535	2,366	202.36%	1,331	2,203	165.48%
11	633.1-8 Contractual Services - Legal	515		1,437	922	179.07%	587	851	145.08%
12	634.1-8 Contractual Services - Mgmt. Fees	243		0	(243)	-100.00%	277	(277)	-100.00%
13	635.1-8 Contractual Services - Other	5,403		3,164	(2,239)	-41.45%	6,153	(2,990)	-48.59%
14	641.1-8 Rental of Building/Real Prop.	341		685	344	100.93%	388	297	76.42%
15	642.1-8 Rental of Equipment	3		60	57	1900.74%	3	57	1656.73%
16	650.1-8 Transportation Expense	2,156		1,896	(260)	-12.06%	2,455	(559)	-22.78%
17	656.1-8 Insurance - Vehicle	1,587		2,084	497	31.34%	1,807	277	15.33%
18	657.1-8 Insurance - General Liability	2,870		2,426	(444)	-15.47%	3,269	(843)	-25.78%
19	658.1-8 Insurance - Workman's Comp.	1,381		2,332	951	68.86%	1,573	759	48.27%
20	659.1-8 Insurance - Other	320		1,421	1,101	343.91%	364	1,056	289.77%
21	660.1-8 Advertising Expense	0		150	150	N.A.	0	150	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	28		0	(28)	-100.00%	32	(32)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	7		0	(7)	-100.00%	8	(8)	-100.00%
24	670.1-8 Bad Debt Expense	263		3,809	3,546	1348.30%	300	3,509	1171.66%
25	675.1-8 Miscellaneous Expenses	6,648		18,696	12,048	181.22%	7,571	11,124	146.92%
26	**TOTAL WATER O&M EXPENSES**	**162,631**		**265,708**	**103,077**	**63.38%**	**185,220**	**80,487**	**43.45%**
27	**SUBTOTAL (less accts. 666 & 667)**	**162,596**		**265,708**	**103,112**	**63.42%**	**185,181**	**80,527**	**38.31%**
28	**Average ERC's**	**1,206**		**1,193**	**(13)**	**-1.08%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**13.88%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Pasco / Palm Terrace

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

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

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88 (a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-6 Salaries & Wages - Employees	4,851	10,742	5,891	121.44%	5,525	5,217	94.43%
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0	2,045	2,045	N.A.	0	2,045	N.A.
4	610.1-6 Purchased Water	117,573	133,032	15,459	13.15%	133,904	(872)	-0.65%
5	615.1-6 Purchased Power	33	(32)	(65)	-195.97%	38	(69)	-184.27%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	966	689	(277)	-28.71%	1,100	(412)	-37.41%
8	620.1-6 Materials and Supplies	970	3,166	2,196	226.41%	1,105	2,061	186.60%
9	631.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	5,208	1,447	(3,761)	-72.21%	5,931	(4,484)	-75.60%
14	641.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	3	34	31	1034.33%	3	31	995.99%
16	650.1-6 Transportation Expense	2,082	1,855	(227)	-10.90%	2,371	(516)	-21.77%
17	656.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0	361	361	N.A.	0	361	N.A.
20	659.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	18	0	(18)	-100.00%	21	(21)	-100.00%
26	TOTAL WATER O&M EXPENSES	131,704	153,339	21,635	16.43%	149,998	3,342	2.23%
27	SUBTOTAL (less accts. 666 & 667)	131,704	153,339	21,635	16.43%	149,998	3,342	2.18%
28	Average ERC's	1,206	1,193	(13)	-1.08%			
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%			
30			Compounded Multiplier =		13.89%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Pasco / Palm Terrace

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

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

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	5,273		14,704	9,431	178.86%	6,005	8,699	144.85%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		2,800	2,800	N.A.	0	2,800	N.A.
4	610.7 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.7 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	18		141	123	684.92%	21	121	589.19%
9	631.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other	0		1	1	N.A.	0	1	N.A.
14	641.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	0		23	23	N.A.	0	23	N.A.
17	656.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.	0		494	494	N.A.	0	494	N.A.
20	659.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	263		3,809	3,546	1348.30%	300	3,509	1171.66%
25	675.7 Miscellaneous Expenses	0		27	27	N.A.	0	27	N.A.
26	**TOTAL WATER O&M EXPENSES**	**5,554**		**21,999**	**16,445**	**296.09%**	**6,325**	**15,673**	**247.78%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,554**		**21,999**	**16,445**	**296.09%**	**6,325**	**15,673**	**71.25%**
28	**Average ERC's**	**1,206**		**1,193**	**(13)**	**-1.08%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**13.89%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Pasco / Palm Terrace

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

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

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88 (a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	6,944	43,957	37,013	533.02%	7,909	36,049	455.82%
2	603.8 Salaries & Wages - Officers, Etc.	259	0	(259)	-100.00%	295	(295)	-100.00%
3	604.8 Employee Pensions & Benefits	2,541	8,369	5,828	229.38%	2,894	5,475	189.20%
4	610.8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	207	756	549	265.13%	236	520	220.60%
6	616.8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.8 Chemicals	0	0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	0	3,637	3,637	N.A.	0	3,637	N.A.
9	631.8 Contractual Services - Engr.	62	7	(55)	-88.40%	71	(63)	-88.82%
10	632.8 Contractual Services - Acct.	1,169	3,535	2,366	202.36%	1,331	2,203	165.48%
11	633.8 Contractual Services - Legal	515	1,437	922	179.07%	587	851	145.03%
12	634.8 Contractual Services - Mgmt. Fees	243	0	(243)	-100.00%	277	(277)	-100.00%
13	635.8 Contractual Services - Other	195	1,716	1,521	779.86%	222	1,494	672.55%
14	641.8 Rental of Building/Real Prop.	341	685	344	100.93%	388	297	76.42%
15	642.8 Rental of Equipment	0	26	26	N.A.	0	26	N.A.
16	650.8 Transportation Expense	74	18	(56)	-75.25%	84	(66)	-78.27%
17	656.8 Insurance - Vehicle	1,587	2,084	497	31.34%	1,807	277	15.33%
18	657.8 Insurance - General Liability	2,870	2,426	(444)	-15.47%	3,269	(843)	-25.78%
19	658.8 Insurance - Workman's Comp.	1,381	1,477	96	6.95%	1,573	(96)	-6.06%
20	659.8 Insurance - Other	320	1,421	1,101	343.91%	364	1,056	289.77%
21	660.8 Advertising Expense	0	150	150	N.A.	0	150	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	28	0	(28)	-100.00%	32	(32)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	7	0	(7)	-100.00%	8	(8)	-100.00%
24	670.8 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	6,630	18,668	12,038	181.57%	7,551	11,117	147.23%
26	**TOTAL WATER O&M EXPENSES**	**25,373**	**90,369**	**64,996**	**256.16%**	**28,697**	**61,472**	**212.73%**
27	**SUBTOTAL (less accts. 666 & 667)**	**25,338**	**90,369**	**65,031**	**256.66%**	**28,657**	**61,512**	**68.07%**
28	**Average ERC's**	**1,206**	**1,193**	**(13)**	**-1.08%**			
29	**Average Consumer Price Index - U**	**116.3**	**136.2**	**16**	**15.13%**			
30			**Compounded Multiplier =**		**13.89%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

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

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	49,965	257.04%	
2	603.1-S Salaries & Wages - Officers, Etc.	(295)	-100.00%	
3	604.1-S Employee Pensions & Benefits	10,320	356.62%	
4	610.1-S Purchased Water	(872)	-0.65%	
5	615.1-S Purchased Power	451	184.93%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(412)	-37.41%	
8	620.1-S Materials and Supplies	5,819	517.16%	
9	631.1-S Contractual Services - Engr.	(63)	-89.82%	
10	632.1-S Contractual Services - Acct.	2,203	165.48%	
11	633.1-S Contractual Services - Legal	851	145.03%	
12	634.1-S Contractual Services - Mgmt. Fees	(277)	-100.00%	
13	635.1-S Contractual Services - Other	(2,990)	-48.59%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	297	76.42%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	57	1656.73%	
16	650.1-S Transportation Expense	(556)	-22.78%	
17	656.1-S Insurance - Vehicle	277	15.33%	
18	657.1-S Insurance - General Liability	(843)	-25.78%	
19	658.1-S Insurance - Workman's Comp.	759	48.27%	
20	659.1-S Insurance - Other	1,056	289.77%	
21	660.1-S Advertising Expense	150	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(32)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(8)	-100.00%	
24	670.1-S Bad Debt Expense	3,509	1171.66%	
25	675.1-S Miscellaneous Expenses	11,124	146.92%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	80,487	43.45%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$36,656
50	Total Projected Rate Case Expense	1,772,200	36,656
52	**Annual Amortization Over 4 Years**	**$443,050**	**$9,164**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	2,090
57	% of Total	100%	2.0684%
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

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

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

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	***There were no major maintenance projects that exceeded 2% of test year revenues per system.***			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Pasco / Palm Terrace

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

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

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Pasco / Palm Terrace

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

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

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	1991 DEPRECIATION EXPENSE Adjustment	1991 DEPRECIATION EXPENSE Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	40	2.50%	0	0	0
3	302.1 Franchises	3,018	40	2.50%	75	0	75
4	339.1 Other Plant & Misc.	724	25	4.00%	29	0	29
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	20,828	0	N.A.	0	0	0
7	304.2 Structures & Improvements	5,141	33	3.03%	156	0	156
8	305.2 Collect. & Impound.	83	50	2.00%	2	0	2
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	8,689	30	3.33%	290	0	290
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	214	35	2.86%	6	0	6
13	310.2 Power Generation Eq.	92	20	5.00%	5	0	5
14	311.2 Pumping Equipment	14,322	20	5.00%	716	0	716
15	339.2 Other Plant & Misc.	(101)	25	4.00%	(4)	0	(4)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	201	0	N.A.	0	0	0
18	304.3 Structures & Improvements	1,228	33	3.03%	37	0	37
19	320.3 Water Treatment Eq.	5,268	22	4.55%	239	0	239
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	15	0	N.A.	0	0	0
23	304.4 Structures & Improvements	5	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	5,928	37	2.70%	160	0	160
25	331.4 Transm. & Distribution	109,282	43	2.33%	2,541	0	2,541
26	333.4 Services	1,910	40	2.50%	48	0	48
27	334.4 Meters & Meter Insallation	35,004	20	5.00%	1,750	0	1,750
28	335.4 Hydrants	505	45	2.22%	11	0	11
29	339.4 Other Plant & Misc.	37	25	4.00%	1	0	1
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	10,978	0	N.A.	0	0	0
32	304.5 Structures & Improvements	54,513	40	2.50%	1,363	0	1,363
33	340.5 Office Furniture & Equipment	27,969	15	6.67%	1,865	0	1,865
34	340.51 Computer Equipment	43,212	6	16.67%	7,202	0	7,202
35	341.5 Transportation Equipment	37,146	6	16.67%	6,191	0	6,191
36	342.5 Stores Equipment	304	18	5.56%	17	0	17
37	343.5 Tools, Shop & Garage	14,076	16	6.25%	880	0	880
38	344.5 Laboratory Equipment	3,117	15	6.67%	208	0	208
39	345.5 Power Operated Equipment	18,350	12	8.33%	1,529	0	1,529
40	346.5 Communication Equipment	5,790	10	10.00%	579	0	579
41	347.5 Miscellaneous Equipment	1,962	15	6.67%	131	0	131
42	348.5 Other Tangible Plant	1,534	10	10.00%	153	0	153
43							
44	*INTANGIBLE PLANT*	3,742		2.79%	104	0	104
45	**SUPPLY & PUMPING**	49,268		2.37%	1,170	0	1,170
46	**WATER TREATMENT PLANT**	6,697		4.13%	277	0	277
47	**TRANSM. & DISTRIBUTION**	152,686		2.96%	4,512	0	4,512
48	**GENERAL PLANT**	218,950		9.19%	20,117	0	20,117
49							
51	**TOTAL DEPRECIATION EXPENSE**	431,343		6.07%	26,181	0	26,181
52	**AMORTIZATION OF CIAC**				*(4,233)*	*0*	*(4,233)*
53	**NON-USED AND USEFUL**				(32)	0	(32)
54	**NET DEPRECIATION EXPENSE - WATER**				21,915	0	21,915

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Pasco / Palm Terrace

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

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

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
			1991 CIAC Amortization Expense		
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	3.93%	0	0	0
2 Line/Main Extension Fees	0	2.33%	0	0	0
3 Meter Installation Fees	140	5.00%	7	0	7
4 Contributed Lines	93,079	2.33%	2,165	0	2,165
5 Cont. Prty. Other Than Lines	64,904	3.18%	2,062	0	2,062
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	158,123		4,233	0	4,233

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Pasco / Palm Terrace

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

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

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	5,141	156	3.03%
3	305.2 Collect. & Impound.	83	2	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	8,689	290	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	214	6	2.86%
8	310.2 Power Generation Eq.	92	5	5.00%
9	311.2 Pumping Equipment	14,322	716	5.00%
10	339.2 Other Plant & Misc.	(101)	(4)	4.00%
11	304.3 Structures & Improvements	1,228	37	3.03%
12	320.3 Water Treatment Eq.	5,268	239	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	5,928	160	2.70%
15	**COMPOSITE RATE**	40,865	1,607	3.93%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	5	0	3.03%
18	331.4 Transm. & Distribution	109,282	2,541	2.33%
19	335.4 Hydrants	505	11	2.22%
20	339.4 Other Plant & Misc.	37	1	4.00%
21	**COMPOSITE RATE**	109,829	2,554	2.33%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Installation	35,004	1,750	5.00%
24	**COMPOSITE RATE**	35,004	1,750	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	1,910	48	2.50%
27	**COMPOSITE RATE**	1,910	48	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	40,865	1,607	3.93%
30	Line / Main Extension Fees & Contri. lines (Line 21)	109,829	2,554	2.33%
31	Meter Installation Fees (Line 24)	35,004	1,750	5.00%
32	Service Installation Fees (Line 27)	1,910	48	2.50%
33	**COMPOSITE RATE**	187,608	5,959	3.18%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

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

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

Line No.	(1) Account No. and Name	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE Adjusted Depr. Exp.	(3) Remove Amortization of CIAC	(4) Depreciation on Invested Plant	(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE %	(6) Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	0	0	0	0.00%	0
3	302.1 Franchises	75	0	75	0.00%	0
4	339.1 Other Plant & Misc.	29	0	29	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	156	0	156	0.00%	0
8	305.2 Collect. & Impound.	2	0	2	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	290	0	290	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	6	0	6	0.00%	0
13	310.2 Power Generation Eq.	5	0	5	0.00%	0
14	311.2 Pumping Equipment	716	0	716	0.00%	0
15	339.2 Other Plant & Misc.	(4)	0	(4)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	37	0	37	0.00%	0
19	320.3 Water Treatment Eq.	239	0	239	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservlors	160	0	160	20.00%	32
25	331.4 Transm. & Distribution	2,541	2,154	387	0.00%	0
26	333.4 Services	48	0	48	0.00%	0
27	334.4 Meters & Meter Installation	1,750	0	1,750	0.00%	0
28	335.4 Hydrants	11	10	1	0.00%	0
29	339.4 Other Plant & Misc.	1	1	1	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	1,363	0	1,363	0.00%	0
33	340.5 Office Furniture & Equipment	1,865	0	1,865	0.00%	0
34	340.51 Computer Equipment	7,202	0	7,202	0.00%	0
35	341.5 Transportation Equipment	6,191	0	6,191	0.00%	0
36	342.5 Stores Equipment	17	0	17	0.00%	0
37	343.5 Tools, Shop & Garage	880	0	880	0.00%	0
38	344.5 Laboratory Equipment	208	0	208	0.00%	0
39	345.5 Power Operated Equipment	1,529	0	1,529	0.00%	0
40	346.5 Communication Equipment	579	0	579	0.00%	0
41	347.5 Miscellaneous Equipment	131	0	131	0.00%	0
42	348.5 Other Tangible Plant	153	0	153	0.00%	0
43						
44	**INTANGIBLE PLANT**	104	0	104		0
45	**SUPPLY & PUMPING**	1,170	0	1,170		0
46	**WATER TREATMENT PLANT**	277	0	277		0
47	**TRANSM. & DISTRIBUTION**	4,512	2,165	2,348		32
48	**GENERAL PLANT**	20,117	0	20,117		0
49						
51	**TOTAL**	**26,181**	**2,165**	**24,016**		**32**
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				**0.13%**	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	8,687	151	8,839	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	8,687	205	8,892		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	5,990	5,990		
6		0	0	0		
7	TOTAL	0	5,990	5,990		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		2,423	0	2,423		
11		0	0	0		
12	TOTAL	2,423	0	2,423		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	11,110	6,141	17,251		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	11,110	6,195	17,305		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Explanation: Provide the calculation of income taxes under present income.

Line No.	(1) (PRESENT INCOME)	(2) 1991 INCOME TAXES (INTERIM) Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) 1991 INCOME TAXES (FINAL) Per Books	(6) Utility Test Year Adjustments	(7) Utility Adjusted Test Year	(8) Supporting Schedules	(9) Recap Schedules
1	**PRE-TAX INCOME:**								
2	Operating Revenues	193,046	3,367	196,413	193,046	4,565	197,611	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	273,236	(7,529)	265,708	273,236	31,529	304,766	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	21,915	0	21,915	21,915	0	21,915	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	11,110	6,195	17,305	11,110	6,195	17,305	B-15 (W)	-
8	Pre Tax Operating Expenses	306,262	(1,334)	304,928	306,262	37,724	343,986	-	-
9	**TOTAL PRE-TAX INCOME**	(113,216)	4,700	(108,515)	(113,216)	(33,159)	(146,375)	-	-
10	**TAX COMPUTATION:**								
11	Pre Tax Operating Income	(113,216)	4,700	(108,515)	(113,216)	(33,159)	(146,375)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	221,418	(10,565)	210,852	221,418	(5,683)	215,735	A-1 (W)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16	Total Interest Expense	12,842	(613)	12,229	12,842	(330)	12,513	-	-
17	Total Taxable Income	(126,058)	5,313	(120,745)	(126,058)	(32,830)	(158,888)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	**SUBTOTAL INCOME TAXES**	(47,436)	1,999	(45,436)	(47,436)	(12,354)	(59,789)	-	-
20	Less:								
21	Parent Debt Adjustment	532	0	532	532	0	532	C-9 (W)	-
22	Investment Tax Credit	106	0	106	106	0	106	C-8 (W)	-
23	**TOTAL INCOME TAXES**	(48,073)	1,999	(46,074)	(48,073)	(12,354)	(60,427)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Pasco / Palm Terrace

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
				1991 Aquisition Adjustment Amort. Exp.				
Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	**NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	0.13%	0.00%	0.13%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Palms Mobile Home Park - 559

Lake County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	33,612	(178)	33,434	A-5 (W)
2	Utility Land & Land Rights	831	0	831	A-5 (W)
3	Non-Used & Useful	(4,469)	0	(4,469)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(13,545)	(22)	(13,567)	A-9 (W)
6	CIAC	(2,962)	0	(2,962)	A-12 (W)
7	Accumulated Amortization of CIAC	953	0	953	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(358)	0	(358)	C-7 (W)
12	Working Capital Allowance	945	117	1,062	A-17 (W)
13	**TOTAL WATER RATE BASE**	15,006	(83)	14,923	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	33,612	(178)	33,434	A-5 (W)
2	Utility Land & Land Rights	831	0	831	A-5 (W)
3	Non-Used & Useful	(4,469)	0	(4,469)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(13,545)	(22)	(13,567)	A-9 (W)
6	CIAC	(2,962)	0	(2,962)	A-12 (W)
7	Accumulated Amortization of CIAC	953	0	953	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(358)	0	(358)	C-7 (W)
12	Working Capital Allowance	945	(40)	904	A-17 (W)
13	TOTAL WATER RATE BASE	15,006	(240)	14,766	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

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

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

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(366)	10	(178)	A-5 (W)
3					
4	2.				
5					
6					
7		(366)	10	(178)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	55	55	55	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(154)	(77)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		55	(99)	(22)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

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

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

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):**				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	**H. ACQUISITION ADJUSTMENTS (Interim / Final):**				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):**				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**J. ADVANCES FOR CONSTRUCTION (Interim / Final):**				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**K. DEFERRED TAX (Interim / Final):**				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	**L. WORKING CAPITAL ALLOWANCE (Interim):**				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(40)	(40)	(40)	A-17 (W)
38					
39	2.				
40					
41					
42		(40)	(40)	(40)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	117	117	117	A-17 (W)
45					
46	2.				
47					
48					
49		117	117	117	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(351)	(130)	(240)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(194)	28	(83)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

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

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

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	**26,552**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**26,552**
38	1985 Additions	2,023
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	2,023
42	**12/31/85 BALANCE**	**28,575**

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

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

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

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	28,575
2	1986 Additions	3,931
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	3,931
6	**12/31/86 BALANCE**	32,506
7	1987 Additions	1,191
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,191
11	**12/31/87 BALANCE**	33,697
12	1988 Additions	4,560
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,560
16	**12/31/88 BALANCE**	38,257
17	1989 Additions	1,275
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,275
21	**12/31/89 BALANCE**	39,532
22	1990 Additions (A/C 101)	(283)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(283)
27	**12/31/90 BALANCE**	39,249
28	1990 General Plant Reallocation Adjustments *	(4,881)
29	**12/31/90 ADJUSTED BALANCE**	34,367
30	1991 Additions (A/C 101)	151
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	10
34	1991 Net Additions	161
35	**12/31/91 BALANCE**	34,529

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Lake / Palms Mobile Home Park

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	366	(376)	0	(10)	(366)	10	0	178	(178)	(0)
3 302.1 Franchises	404	0	0	404	0	0	404	404	0	404
4 339.1 Other Plant & Misc.	119	0	0	119	0	0	119	119	0	119
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	16	0	0	16	0	0	16	16	0	16
7 304.2 Structures & Improvements	5,404	0	0	5,404	0	0	5,404	5,404	0	5,404
8 305.2 Collect. & Impound.	3,777	0	0	3,777	0	0	3,777	3,777	0	3,777
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	100	0	0	100	0	0	100	100	0	100
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	15	0	0	15	0	0	15	15	0	15
13 310.2 Power Generation Eq.	6	0	0	6	0	0	6	6	0	6
14 311.2 Pumping Equipment	3,155	0	0	3,155	0	0	3,155	3,155	0	3,155
15 339.2 Other Plant & Misc.	(7)	0	0	(7)	0	0	(7)	(7)	0	(7)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	494	0	0	494	0	0	494	494	0	494
18 304.3 Structures & Improvements	696	0	0	696	0	0	696	696	0	696
19 320.3 Water Treatment Eq.	3,893	0	0	3,893	0	0	3,893	3,893	0	3,893
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	1	0	0	1	0	0	1	1	0	1
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	(2,601)	0	0	(2,601)	0	0	(2,601)	(2,601)	0	(2,601)
25 331.4 Transm. & Distribution	6,188	0	0	6,188	0	0	6,188	6,188	0	6,188
26 333.4 Services	1,217	0	0	1,217	0	0	1,217	1,217	0	1,217
27 334.4 Meters & Meter Installation	4,714	38	0	4,752	0	0	4,752	4,733	0	4,733
28 335.4 Hydrants	68	0	0	68	0	0	68	68	0	68
29 339.4 Other Plant & Misc.	197	0	0	197	0	0	197	197	0	197
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	326	(11)	0	315	0	0	315	320	0	320
32 304.5 Structures & Improvements	1,572	39	0	1,610	0	0	1,610	1,591	0	1,591
33 340.5 Office Furniture & Equipme	810	13	0	823	0	0	823	816	0	816
34 340.51 Computer Equipment	1,067	387	0	1,455	0	0	1,455	1,261	0	1,261
35 341.5 Transportation Equipment	1,044	81	0	1,124	0	0	1,124	1,084	0	1,084
36 342.5 Stores Equipment	8	2	0	10	0	0	10	9	0	9
37 343.5 Tools, Shop & Garage	415	(8)	0	407	0	0	407	411	0	411
38 344.5 Laboratory Equipment	88	6	0	94	0	0	94	91	0	91
39 345.5 Power Operated Equipment	560	(48)	0	511	0	0	511	536	0	536
40 346.5 Communication Equipment	163	13	0	175	0	0	175	169	0	169
41 347.5 Miscellaneous Equipment	51	13	0	64	0	0	64	57	0	57
42 348.5 Other Tangible Plant	44	2	0	46	0	0	46	45	0	45
43										
44 **INTANGIBLE PLANT**	889	(376)	0	513	(366)	10	523	701	(178)	523
45 **SUPPLY & PUMPING**	12,466	0	0	12,466	0	0	12,466	12,466	0	12,466
46 **WATER TREATMENT PLANT**	5,083	0	0	5,083	0	0	5,083	5,083	0	5,083
47 **TRANSM. & DISTRIBUTION**	9,784	38	0	9,822	0	0	9,822	9,803	0	9,803
48 **GENERAL PLANT**	6,146	489	0	6,635	0	0	6,635	6,390	0	6,390
49										
50 **TOTAL PLANT IN SERVICE**	34,367	151	0	34,519	(366)	10	34,529	34,443	(178)	34,265
51 **LAND & LAND RIGHTS**	837	(11)	0	826	0	0	826	831	0	831
52 **TOTAL PIS LESS LAND**	33,531	162	0	33,693	(366)	10	33,703	33,612	(178)	33,434

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Lake / Palms Mobile Home Park

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				**1991 NON-USED & USEFUL**	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	(0)	0	0	(0)	0%	0
3 302.1 Franchises	404	0	0	404	0%	0
4 339.1 Other Plant & Misc.	119	0	0	119	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	16	0	0	16	0%	0
7 304.2 Structures & Improvements	5,404	0	0	5,404	53%	2,864
8 305.2 Collect. & Impound.	3,777	0	0	3,777	53%	2,002
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	100	0	0	100	53%	53
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	15	0	0	15	53%	8
13 310.2 Power Generation Eq.	6	0	0	6	0%	0
14 311.2 Pumping Equipment	3,155	0	0	3,155	53%	1,672
15 339.2 Other Plant & Misc.	(7)	0	0	(7)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	494	0	0	494	0%	0
18 304.3 Structures & Improvements	696	0	0	696	0%	0
19 320.3 Water Treatment Eq.	3,893	0	0	3,893	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	1	0	0	1	0%	0
23 304.4 Structures & Improvements	0	0	0	0	0%	0
24 330.4 Distr. Reservlors	(2,601)	0	0	(2,601)	0%	0
25 331.4 Transm. & Distribution	6,188	0	0	6,188	0%	0
26 333.4 Services	1,217	0	0	1,217	0%	0
27 334.4 Meters & Meter Installation	4,733	0	0	4,733	0%	0
28 335.4 Hydrants	68	0	0	68	0%	0
29 339.4 Other Plant & Misc.	197	0	0	197	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	320	0	0	320	0%	0
32 304.5 Structures & Improvements	1,591	0	0	1,591	0%	0
33 340.5 Office Furniture & Equipment	816	0	0	816	0%	0
34 340.51 Computer Equipment	1,261	0	0	1,261	0%	0
35 341.5 Transportation Equipment	1,084	0	0	1,084	0%	0
36 342.5 Stores Equipment	9	0	0	9	0%	0
37 343.5 Tools, Shop & Garage	411	0	0	411	0%	0
38 344.5 Laboratory Equipment	91	0	0	91	0%	0
39 345.5 Power Operated Equipment	536	0	0	536	0%	0
40 346.5 Communication Equipment	169	0	0	169	0%	0
41 347.5 Miscellaneous Equipment	57	0	0	57	0%	0
42 348.5 Other Tangible Plant	45	0	0	45	0%	0
43						
44 **INTANGIBLE PLANT**	523	0	0	523		0
45 **SUPPLY & PUMPING**	12,466	0	0	12,466		6,599
46 **WATER TREATMENT PLANT**	5,083	0	0	5,083		0
47 **TRANSM. & DISTRIBUTION**	9,803	0	0	9,803		0
48 **GENERAL PLANT**	6,390	0	0	6,390		0
49						
50 **TOTAL PLANT IN SERVICE**	34,265	0	0	34,265		6,599
51 **LAND & LAND RIGHTS**	831	0	0	831		0
52 **TOTAL PIS LESS LAND**	33,434	0	0	33,434		6,599
53			**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**		19.26%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	6,599	0	6,599	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(2,130)	0	(2,130)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	4,469	0	4,469	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

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

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

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	5,975
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	5,975
38	1985 Additions	1,240
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,240
42	**12/31/85 BALANCE**	7,215

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

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

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

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	7,215
2	1986 Additions	1,388
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,388
6	**12/31/86 BALANCE**	8,603
7	1987 Additions	1,537
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,537
11	**12/31/87 BALANCE**	10,140
12	1988 Additions	1,683
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,683
16	**12/31/88 BALANCE**	11,823
17	1989 Additions	1,880
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,880
21	**12/31/89 BALANCE**	13,703
22	1990 Additions	1,776
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,776
26	**12/31/90 BALANCE**	15,479
27	1990 General Plant Reallocation Adjustments *	(2,709)
28	**12/31/90 ADJUSTED BALANCE**	12,770
29	1991 Additions	1,551
30	1991 Retirements	0
31	1991 Adjustments	99
32	1991 Net Additions	1,650
33	**12/31/91 BALANCE**	14,420

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	55	(0)	55	(55)	(55)	0	55	(55)	0
3 302.1 Franchises	60	10	70	0	0	70	65	0	65
4 339.1 Other Plant & Misc.	14	5	19	0	0	19	16	0	16
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	1,995	164	2,159	0	0	2,159	2,077	0	2,077
8 305.2 Collect. & Impound.	353	76	428	0	0	428	390	0	390
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	20	3	24	0	0	24	22	0	22
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	0	0	1	0	0	1	1	0	1
13 310.2 Power Generation Eq.	0	0	1	0	0	1	0	0	0
14 311.2 Pumping Equipment	1,451	158	1,609	0	0	1,609	1,530	0	1,530
15 339.2 Other Plant & Misc.	(0)	(0)	(1)	0	0	(1)	(0)	0	(0)
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	126	21	147	0	0	147	137	0	137
19 320.3 Water Treatment Eq.	1,236	177	1,413	0	0	1,413	1,324	0	1,324
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservlors	278	(70)	208	0	0	208	243	0	243
25 331.4 Transm. & Distribution	2,198	144	2,342	0	0	2,342	2,270	0	2,270
26 333.4 Services	450	30	481	0	0	481	466	0	466
27 334.4 Meters & Meter Installation	2,447	237	2,683	0	0	2,683	2,565	0	2,565
28 335.4 Hydrants	15	2	16	0	0	16	15	0	15
29 339.4 Other Plant & Misc.	63	8	71	0	0	71	67	0	67
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	208	40	248	0	0	248	228	0	228
33 340.5 Office Furniture & Equipment	261	54	316	0	0	316	288	0	288
34 340.51 Computer Equipment	134	210	344	0	154	498	239	77	316
35 341.5 Transportation Equipment	660	181	841	0	0	841	751	0	751
36 342.5 Stores Equipment	2	0	3	0	0	3	3	0	3
37 343.5 Tools, Shop & Garage	187	26	213	0	0	213	200	0	200
38 344.5 Laboratory Equipment	39	6	45	0	0	45	42	0	42
39 345.5 Power Operated Equipment	428	45	473	0	0	473	450	0	450
40 346.5 Communication Equipment	63	17	79	0	0	79	71	0	71
41 347.5 Miscellaneous Equipment	9	4	13	0	0	13	11	0	11
42 348.5 Other Tangible Plant	18	4	22	0	0	22	20	0	20
43									
44 **INTANGIBLE PLANT**	129	15	144	(55)	(55)	89	136	(55)	82
45 **SUPPLY & PUMPING**	3,819	401	4,220	0	0	4,220	4,019	0	4,019
46 **WATER TREATMENT PLANT**	1,362	198	1,560	0	0	1,560	1,461	0	1,461
47 **TRANSM. & DISTRIBUTION**	5,450	350	5,800	0	0	5,800	5,625	0	5,625
48 **GENERAL PLANT**	2,010	587	2,597	0	154	2,751	2,303	77	2,380
49									
50 **TOTAL WATER ACCUM. DEP.**	12,770	1,551	14,321	(55)	99	14,420	13,545	22	13,567

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Lake / Palms Mobile Home Park

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	65	0	65	0%	0
4 339.1 Other Plant & Misc.	16	0	16	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	2,077	0	2,077	53%	1,101
8 305.2 Collect. & Impound.	390	0	390	53%	207
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	22	0	22	53%	12
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	1	0	1	53%	0
13 310.2 Power Generation Eq.	0	0	0	0%	0
14 311.2 Pumping Equipment	1,530	0	1,530	53%	811
15 339.2 Other Plant & Misc.	(0)	0	(0)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	137	0	137	0%	0
19 320.3 Water Treatment Eq.	1,324	0	1,324	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservoirs	243	0	243	0%	0
25 331.4 Transm. & Distribution	2,270	0	2,270	0%	0
26 333.4 Services	466	0	466	0%	0
27 334.4 Meters & Meter Installation	2,565	0	2,565	0%	0
28 335.4 Hydrants	15	0	15	0%	0
29 339.4 Other Plant & Misc.	67	0	67	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	228	0	228	0%	0
33 340.5 Office Furniture & Equipment	288	0	288	0%	0
34 340.51 Computer Equipment	316	0	316	0%	0
35 341.5 Transportation Equipment	751	0	751	0%	0
36 342.5 Stores Equipment	3	0	3	0%	0
37 343.5 Tools, Shop & Garage	200	0	200	0%	0
38 344.5 Laboratory Equipment	42	0	42	0%	0
39 345.5 Power Operated Equipment	450	0	450	0%	0
40 346.5 Communication Equipment	71	0	71	0%	0
41 347.5 Miscellaneous Equipment	11	0	11	0%	0
42 348.5 Other Tangible Plant	20	0	20	0%	0
43					
44 **INTANGIBLE PLANT**	82	0	82		0
45 **SUPPLY & PUMPING**	4,019	0	4,019		2,130
46 **WATER TREATMENT PLANT**	1,461	0	1,461		0
47 **TRANSM. & DISTRIBUTION**	5,625	0	5,625		0
48 **GENERAL PLANT**	2,380	0	2,380		0
49					
50 **TOTAL**	13,567	0	13,567		2,130
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				15.70%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

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

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

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	2,737
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	2,737
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	2,737

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

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

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

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	2,737
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	2,737
7	1987 Additions	225
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	225
11	**12/31/87 BALANCE**	2,962
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	2,962
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	2,962
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	2,962
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	2,962

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	2,962	0	2,962	0	0	2,962	2,962	0	2,962
3 Meter Installation Fees	0	0	0	0	0	0	0	0	0
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER CIAC**	2,962	0	2,962	0	0	2,962	2,962	0	2,962

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

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

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

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	357
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	357
38	1985 Additions	94
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	94
42	**12/31/85 BALANCE**	451

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

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

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

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	451
2	1986 Additions	94
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	94
6	**12/31/86 BALANCE**	545
7	1987 Additions	98
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	98
11	**12/31/87 BALANCE**	643
12	1988 Additions	102
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	102
16	**12/31/88 BALANCE**	745
17	1989 Additions	102
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	102
21	**12/31/89 BALANCE**	847
22	1990 Additions	70
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	70
26	**12/31/90 BALANCE**	917
27	1991 Additions	70
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	70
31	**12/31/91 BALANCE**	988

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Lake / Palms Mobile Home Park

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	917	70	988	0	0	988	953	0	953
3 Meter Installation Fees	0	0	0	0	0	0	0	0	0
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER ACCUM. AMORT. CIAC**	917	70	988	0	0	988	953	0	953

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

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

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

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	
		0
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1 Operation and Maintenance Expenses	7,558	(324)	7,234	7,558	935	8,492	B-1 (W)
2 Divided by	8	8	8	8	8	8	
3 TOTAL WORKING CAPITAL ALLOWANCE	945	(40)	904	945	117	1,062	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

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

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	*Supporting* Schedules	*Recap* Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	19.26%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	15.70%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Palms Mobile Home Park - 559

Lake County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	7,269	142	7,411	5,608	13,019	75.67%	B-4, B-3 (W)
3 Other Revenues	80	45	125	0	125		B-4 (W)
4 **TOTAL OPERATING REVENUES**	7,349	187	7,536	5,608	13,144		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	7,558	935	8,492	0	8,492		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,268	0	1,268	0	1,268		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	771	282	1,053	252	1,305		B-15, B-3 (W)
9 Provision For Income Taxes	(1,278)	(385)	(1,664)	2,015	352		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	8,319	831	9,150	2,268	11,417		
11 **NET OPERATING INCOME:**	(970)	(644)	(1,614)	3,340	1,727		
12 **RATE BASE**	15,006		14,923		14,923		A-1 (W)
13 **RATE OF RETURN**	-6.46%		-10.81%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	7,269	142	7,411	4,428	11,839	59.75%	B-4, B-3 (W)
3 Other Revenues	80	0	80	0	80		B-4 (W)
4 TOTAL OPERATING REVENUES	7,349	142	7,491	4,428	11,919		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	7,558	(324)	7,234	0	7,234		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,268	0	1,268	0	1,268		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	771	280	1,051	199	1,250		B-15, B-3 (W)
9 Provision For Income Taxes	(1,278)	75	(1,204)	1,591	388		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	8,319	31	8,349	1,791	10,140		
11 NET OPERATING INCOME:	(970)	112	(858)	2,638	1,779		
12 RATE BASE	15,006		14,766		14,766		A-1 (W)
13 RATE OF RETURN	-6.46%		-5.81%		12.05%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	13.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.05%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	14,766		14,923		A-1 (W)	-
5	Required Income (L3 x L4)	1,779		1,727		-	-
6	Adjusted Income under Present Rates	(858)		(1,614)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	2,638		3,340		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	4,229		5,356		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	4,428		5,608		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	4,229		5,356		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	1,591		2,015		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	199		252		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	2,638		3,340			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	13.95%	6.29%
25	Adjustment for Gas	-2.41%	13.95%	-0.34%
26	**TOTAL**	100.00%		12.05%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

Schedule: B-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-1 (W)

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	142	187	B-4 (W)
3				
4	2.			
5				
6				
7		142	187	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(324)	(324)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		267	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		57	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		102	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(8)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		288	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		552	B-5 (W)
22				
23				
24		(324)	935	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	***D. AMORTIZATION:***			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	6	8	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	274	274	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		280	282	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	75	(385)	B-16 (W)
48				
49	2.			
50				
51				
52		75	(385)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	112	(644)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	7,226	0	
4	461.2 Metered - Commercial	0	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Public Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	7,226	185	7,411
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	43	0	
16	**SUBTOTAL OTHER WATER SALES**	43	(43)	0
17	**TOTAL WATER SALES**	7,269	142	7,411
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	80	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	80	45	125
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	7,349	142	7,491
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	7,349	187	7,536

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .5)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
			Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	3,169	235	3,404	1,457	73	1,530	429	67	496	1,283	95	1,378
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	1,032	160	1,193	445	(157)	288	123	(34)	88	465	352	817
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	555	2	557	533	0	533	0	2	2	22	0	22
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	21	1	22	21	1	22	0	0	0	0	0	0
8	620	Materials and Supplies	534	29	562	423	15	439	4	7	11	106	6	112
9	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	103	4	108	0	0	0	0	0	0	103	4	108
11	633	Contractual Services - Legal	42	3	45	0	0	0	0	0	0	42	3	45
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	1,086	41	1,127	1,036	38	1,074	0	0	0	50	3	54
14	641	Rental of Building/Real Prop.	20	10	30	0	0	0	0	0	0	20	10	30
15	642	Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650	Transportation Expense	159	9	167	157	6	163	1	3	3	1	0	1
17	656	Insurance - Vehicle	61	10	71	0	0	0	0	0	0	61	10	71
18	657	Insurance - General Liability	71	8	79	0	0	0	0	0	0	71	8	79
19	658	Insurance - Workman's Comp.	1	110	111	0	51	51	0	15	15	1	43	45
20	659	Insurance - Other	41	2	43	0	0	0	0	0	0	41	2	43
21	660	Advertising Expense	4	0	5	0	0	0	0	0	0	4	0	5
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	267	267	0	0	0	0	0	0	0	267	267
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	111	7	118	0	0	0	111	7	118	0	0	0
25	675	Miscellaneous Expenses	546	37	582	0	0	0	1	3	3	545	34	579
26		TOTAL WATER O&M EXPENSES	7,558	935	8,492	4,073	26	4,098	669	69	738	2,816	839	3,656
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	3,169	235	3,404	1,457	73	1,530	429	67	496	1,283	95	1,378
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	1,032	160	1,193	445	(157)	288	123	(34)	88	465	352	817
31		TOTAL WATER LABOR COSTS	4,202	396	4,597	1,902	(84)	1,818	552	32	585	1,748	447	2,195

0506

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	3,169	0	3,169	1,457	0	1,457	429	0	429	1,283	0	1,283
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,032	(429)	603	445	(167)	277	123	(41)	82	465	(220)	244
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	555	0	555	533	0	533	0	0	0	22	0	22
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	21	0	21	21	0	21	0	0	0	0	0	0
8	620 Materials and Supplies	534	0	534	423	0	423	4	0	4	106	0	106
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	103	0	103	0	0	0	0	0	0	103	0	103
11	633 Contractual Services - Legal	42	0	42	0	0	0	0	0	0	42	0	42
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,086	0	1,086	1,036	0	1,036	0	0	0	50	0	50
14	641 Rental of Building/Real Prop.	20	0	20	0	0	0	0	0	0	20	0	20
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	159	0	159	157	0	157	1	0	1	1	0	1
17	656 Insurance - Vehicle	61	0	61	0	0	0	0	0	0	61	0	61
18	657 Insurance - General Liability	71	0	71	0	0	0	0	0	0	71	0	71
19	658 Insurance - Workman's Comp.	1	105	106	0	49	49	0	14	14	1	42	43
20	659 Insurance - Other	41	0	41	0	0	0	0	0	0	41	0	41
21	660 Advertising Expense	4	0	4	0	0	0	0	0	0	4	0	4
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	111	0	111	0	0	0	111	0	111	0	0	0
25	675 Miscellaneous Expenses	546	0	546	0	0	0	1	0	1	545	0	545
26	**TOTAL WATER O&M EXPENSES**	7,558	(324)	7,234	4,073	(118)	3,954	669	(27)	642	2,816	(179)	2,638
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	3,169	0	3,169	1,457	0	1,457	429	0	429	1,283	0	1,283
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,032	(429)	603	445	(167)	277	123	(41)	82	465	(220)	244
31	**TOTAL WATER LABOR COSTS**	4,202	(429)	3,773	1,902	(167)	1,735	552	(41)	511	1,748	(220)	1,527

0507

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	189	276	248	237	235	149	156	458	146	319	421	336	3,169	0	3,169	235	3,404
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	114	87	81	73	73	50	53	140	50	96	123	92	1,032	(429)	603	160	1,193
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	47	44	53	53	49	44	41	35	41	58	46	44	555	0	555	2	557
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	0	0	0	0	0	0	0	0	21	0	21	0	21	1	22
8	620.1-8 Materials and Supplies	(15)	155	22	10	10	10	11	54	83	120	59	13	534	0	534	29	562
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	7	9	8	8	9	9	9	8	9	9	8	10	103	0	103	4	108
11	633.1-8 Contractual Services - Legal	3	4	3	3	4	3	4	3	4	4	3	4	42	0	42	3	45
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	16	649	57	16	78	61	29	57	4	29	29	62	1,086	0	1,086	41	1,127
14	641.1-8 Rental of Building/Real Prop.	1	2	2	2	2	2	2	2	2	2	2	2	20	0	20	10	30
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.1-8 Transportation Expense	7	22	16	10	7	1	1	28	1	22	35	10	159	0	159	9	167
17	656.1-8 Insurance - Vehicle	4	5	5	5	5	5	5	5	5	5	5	6	61	0	61	10	71
18	657.1-8 Insurance - General Liability	5	6	6	6	6	6	6	6	6	6	5	7	71	0	71	8	79
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	105	106	110	111
20	659.1-8 Insurance - Other	3	4	3	3	4	3	4	3	3	4	3	4	41	0	41	2	43
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	5
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	267	267
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	6	9	11	9	10	8	9	10	8	9	10	13	111	0	111	7	118
25	675.1-8 Miscellaneous Expenses	39	47	44	45	46	45	47	43	46	48	41	55	546	0	546	37	582
26	**TOTAL WATER O&M EXPENSES**	428	1,318	561	481	537	396	377	851	407	731	812	660	7,558	(324)	7,234	935	8,492

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	3,169	235	3,404
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,032	160	1,193
31	**TOTAL WATER LABOR COSTS**	4,202	396	4,597

0508

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	73	131	102	98	90	13	11	321	8	171	283	156	1,457	0	1,457	73	1,530
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	74	38	32	25	23	4	3	93	2	45	76	31	445	(167)	277	(157)	288
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	45	42	51	51	47	42	39	33	39	56	44	42	533	0	533	0	533
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	0	0	0	0	0	0	0	0	21	0	21	0	21	1	22
8	620.1-6 Materials and Supplies	(23)	146	14	1	1	1	2	46	73	111	51	2	423	0	423	15	439
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	12	644	53	12	73	56	24	53	0	25	25	57	1,036	0	1,036	38	1,074
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	7	22	15	10	7	1	1	28	1	22	35	10	157	0	157	6	163
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	49	49	51	51
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	189	1,024	267	197	242	117	80	572	122	429	536	297	4,073	(118)	3,954	26	4,098

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	1,457	73	1,530
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	445	(157)	288
31	TOTAL WATER DIRECT LABOR COSTS	1,902	(84)	1,818

0509

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 CUSTOMER ACCTS.				
Line No. Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1 601.7 Salaries & Wages - Employees	23	35	43	35	37	29	34	37	30	36	41	50	429	0	429	67	496
2 603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.7 Employee Pensions & Benefits	7	10	12	10	11	8	10	11	9	10	12	14	123	(41)	82	(34)	88
4 610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
6 616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 620.7 Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	7	11
9 631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	3	3
17 656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	14	14	15	15
20 659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.7 Bad Debt Expense	6	9	11	9	10	8	9	10	8	9	10	13	111	0	111	7	118
25 675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	3	3
26 TOTAL WATER CUSTOMER ACCOUNTS	37	54	67	54	58	46	52	57	47	56	63	78	669	(27)	642	69	738

27 Total Labor	Total Labor	Adjustments	Total Adj. Labor
28 601.7 Salaries & Wages - Employees	429	67	496
29 603.7 Salaries & Wages - Officers, Etc.	0	0	0
30 604.7 Employee Pensions & Benefits	123	(34)	88
31 TOTAL WATER CUST ACCTS LABOR COSTS	552	32	585

0510

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 A & G				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.8 Salaries & Wages - Employees	92	109	103	105	108	106	112	101	108	112	97	130	1,283	0	1,283	95	1,378
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	33	40	37	38	39	38	40	36	39	41	35	47	465	(220)	244	352	817
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22	0	22
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	8	9	9	9	9	9	9	8	9	9	8	11	106	0	106	6	112
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	7	9	8	8	9	9	9	8	9	9	8	10	103	0	103	4	108
11	633.8 Contractual Services - Legal	3	4	3	3	4	3	4	3	4	4	3	4	42	0	42	3	45
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	4	4	4	4	4	4	4	4	4	4	4	5	50	0	50	3	54
14	641.8 Rental of Building/Real Prop.	1	2	2	2	2	2	2	2	2	2	2	2	20	0	20	10	30
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
17	656.8 Insurance - Vehicle	4	5	5	5	5	5	5	5	5	5	5	6	61	0	61	10	71
18	657.8 Insurance - General Liability	5	6	6	6	6	6	6	6	6	6	5	7	71	0	71	8	79
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	42	43	43	45
20	659.8 Insurance - Other	3	4	3	3	4	3	4	3	3	4	3	4	41	0	41	2	43
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	5
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	267	267
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	39	46	44	44	46	45	47	43	46	48	41	55	545	0	545	34	579
26	TOTAL WATER A&G EXPENSES	202	240	227	230	238	233	245	221	238	246	213	284	2,816	(179)	2,638	839	3,656

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.8 Salaries & Wages - Employees	1,283	95	1,378
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	465	352	817
31	TOTAL WATER A&G LABOR COSTS	1,748	447	2,195

0511

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	3,169	0	3,169	3,169	0	0	31	50	(8)	3,242	162	0	235	3,404
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	1,032	(429)	603	1,032	(429)	0	8	6	0	618	22	552	160	1,193
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	555	0	555	555	0	0	0	2	0	557	0	0	2	557
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	21	0	21	21	0	0	0	0	0	21	1	0	1	22
8 620.1-8 Materials and Supplies	534	0	534	534	0	0	1	7	0	542	20	0	29	562
9 631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-8 Contractual Services - Acct.	103	0	103	103	0	0	1	0	0	104	4	0	4	108
11 633.1-8 Contractual Services - Legal	42	0	42	42	0	0	1	0	0	43	2	0	3	45
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	1,086	0	1,086	1,086	0	0	2	0	0	1,088	39	0	41	1,127
14 641.1-8 Rental of Building/Real Prop.	20	0	20	20	0	0	0	9	0	29	1	0	10	30
15 642.1-8 Rental of Equipment	1	0	1	1	0	0	0	0	0	1	0	0	0	1
16 650.1-8 Transportation Expense	159	0	159	159	0	0	0	3	0	162	6	0	9	167
17 656.1-8 Insurance - Vehicle	61	0	61	61	0	0	2	6	0	69	2	0	10	71
18 657.1-8 Insurance - General Liability	71	0	71	71	0	0	1	4	0	76	3	0	8	79
19 658.1-8 Insurance - Workman's Comp.	1	105	106	1	105	0	0	0	0	107	4	0	110	111
20 659.1-8 Insurance - Other	41	0	41	41	0	0	0	0	0	42	2	0	2	43
21 660.1-8 Advertising Expense	4	0	4	4	0	0	0	0	0	5	0	0	0	5
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	267	0	0	0	267	0	0	267	267
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	111	0	111	111	0	0	0	7	0	118	0	0	7	118
25 675.1-8 Miscellaneous Expenses	546	0	546	546	0	0	9	7	0	562	20	0	37	582
26 TOTAL WATER O&M EXPENSES	7,558	(324)	7,234	7,558	(324)	267	57	102	(8)	7,652	288	552	935	8,492

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0512

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	1,457		1,457	1,457						1,457	73		73	1,530
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	445	(167)	277	445	(167)					277	10		(157)	288
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	533		533	533						533			0	533
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	21		21	21						21	1		1	22
8 620.1-6 Materials and Supplies	423		423	423						423	15		15	439
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,036		1,036	1,036						1,036	38		38	1,074
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	157		157	157						157	6		6	163
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	49	49	0	49					49	2		51	51
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 TOTAL WATER DIRECT O&M EXPENSES	4,073	(118)	3,954	4,073	(118)	0	0	0	0	3,954	144	0	26	4,098

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) &(6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0513

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	ALLOCATED LEHIGH COSTS Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	429		429	429				47	(4)	472	24		67	496
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	123	(41)	82	123	(41)			4		85	3		(34)	88
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				2		2			2	2
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	4		4	4				7		11	0		7	11
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	1		1	1				3		3	0		3	3
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	14	14	0	14			0		15	1		15	15
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	111		111	111				7		118			7	118
25 675.7 Miscellaneous Expenses	1		1	1				2		3	0		3	3
26 TOTAL WATER CUST ACCT EXPENSES	669	(27)	642	669	(27)	0	0	72	(4)	710	28	0	69	738

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0514

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	1,283		1,283	1,283			31	2	(4)	1,313	66		95	1,378
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	465	(220)	244	465	(220)		8	3		255	9	552	352	817
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	22		22	22			0	0		22			0	22
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	106		106	106			1	1		108	4		6	112
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	103		103	103			1	0		104	4		4	108
11 633.8 Contractual Services - Legal	42		42	42			1	0		43	2		3	45
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	50		50	50			2	0		52	2		3	54
14 641.8 Rental of Building/Real Prop.	20		20	20			0	9		29	1		10	30
15 642.8 Rental of Equipment	1		1	1			0	0		1	0		0	1
16 650.8 Transportation Expense	1		1	1			0	0		1	0		0	1
17 656.8 Insurance - Vehicle	61		61	61			2	6		69	2		10	71
18 657.8 Insurance - General Liability	71		71	71			1	4		76	3		8	79
19 658.8 Insurance - Workman's Comp.	1	42	43	1	42		0	0		43	2		43	45
20 659.8 Insurance - Other	41		41	41			0	0		42	2		2	43
21 660.8 Advertising Expense	4		4	4			0	0		5	0		0	5
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		267	0	0		267			267	267
23 667.8 *Reg. Comm. Exp. - Other*	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	545		545	545			9	5		559	20		34	579
26 TOTAL WATER A&G EXPENSES	2,816	(178)	2,638	2,816	(178)	267	57	29	(4)	2,988	116	552	639	3,454

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - *$342,280 / $10,200,389 = 3.36%*, Payroll Taxes - *$880,558 / $10,200,389 = 8.63%*, and Pension and Benefits - *$1,941,777 / $10,200,389 = 19.04%*.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0515

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-S Salaries & Wages - Employees	2,423		3,169	746	30.80%	3,011	158	5.26%
2	603.1-S Salaries & Wages - Officers, Etc.	79		0	(79)	-100.00%	98	(98)	-100.00%
3	604.1-S Employee Pensions & Benefits	136		603	467	343.71%	169	434	257.05%
4	610.1-S Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-S Purchased Power	736		555	(183)	-24.85%	917	(362)	-39.53%
6	616.1-S Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-S Chemicals	790		21	(769)	-97.32%	982	(961)	-97.84%
8	620.1-S Materials and Supplies	68		534	466	684.73%	85	449	531.47%
9	631.1-S Contractual Services - Engr.	12		0	(12)	-98.25%	15	(15)	-98.59%
10	632.1-S Contractual Services - Acct.	104		103	(1)	-0.81%	129	(26)	-20.18%
11	633.1-S Contractual Services - Legal	21		42	21	99.75%	26	16	60.74%
12	634.1-S Contractual Services - Mgmt. Fees	32		0	(32)	-100.00%	40	(40)	-100.00%
13	635.1-S Contractual Services - Other	187		1,088	899	480.81%	232	854	367.38%
14	641.1-S Rental of Building/Real Prop.	80		20	(60)	-75.00%	99	(79)	-79.88%
15	642.1-S Rental of Equipment	41		1	(40)	-98.15%	51	(50)	-98.51%
16	650.1-S Transportation Expense	110		159	49	44.20%	137	22	16.04%
17	656.1-S Insurance - Vehicle	213		61	(152)	-71.44%	265	(204)	-77.02%
18	657.1-S Insurance - General Liability	129		71	(58)	-45.11%	160	(90)	-55.83%
19	658.1-S Insurance - Workman's Comp.	78		106	28	36.53%	97	10	9.86%
20	659.1-S Insurance - Other	77		41	(36)	-46.16%	98	(54)	-56.67%
21	660.1-S Advertising Expense	6		4	(2)	-27.14%	7	(3)	-41.37%
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	48		0	(48)	-100.00%	60	(60)	-100.00%
23	667.1-S Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-S Bad Debt Expense	54		111	57	105.87%	67	44	65.67%
25	675.1-S Miscellaneous Expenses	661		546	(115)	-17.45%	821	(276)	-33.57%
26	**TOTAL WATER O&M EXPENSES**	**6,087**		**7,234**	**1,147**	**18.84%**	**7,564**	**(330)**	**-4.37%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,039**		**7,234**	**1,195**	**19.79%**	**7,505**	**(271)**	**-3.74%**
28	**Average ERC's**	**80**		**80**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**24.27%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year *Ended* 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	1,474		1,457	(17)	-1.14%	1,832	(374)	-20.44%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0		277	277	N.A.	0	277	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	703		533	(170)	-24.24%	874	(341)	-39.04%
6	616.1-6 *Fuel for Power Purchased*	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	700		21	(769)	-97.32%	982	(961)	-97.84%
8	620.1-6 Materials and Supplies	68		423	355	522.56%	85	339	400.97%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	0		1,036	1,036	N.A.	0	1,036	N.A.
14	641.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	5		0	(5)	-100.00%	6	(6)	-100.00%
16	650.1-6 *Transportation Expense*	100		157	57	57.42%	124	33	26.68%
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		49	49	N.A.	0	49	N.A.
20	659.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	6		0	(6)	-100.00%	7	(7)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**3,146**		**3,954**	**808**	**25.69%**	**3,910**	**45**	**1.14%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,146**		**3,954**	**808**	**25.69%**	**3,910**	**45**	**1.13%**
28	**Average ERC's**	**60**		**60**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**108.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**24.27%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.7 Salaries & Wages - Employees	403		429	26	6.49%	501	(72)	-14.31%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		82	82	N.A.	0	82	N.A.
4	610.7 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.7 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	0		4	4	N.A.	0	4	N.A.
9	631.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	4		1	(3)	-83.40%	5	(4)	-86.64%
17	656.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.	0		14	14	N.A.	0	14	N.A.
20	659.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	54		111	57	105.87%	67	44	65.67%
25	675.7 Miscellaneous Expenses	3		1	(2)	-73.42%	4	(3)	-78.61%
26	**TOTAL WATER O&M EXPENSES**	**464**		**642**	**178**	**38.38%**	**577**	**65**	**11.35%**
27	**SUBTOTAL (less accts. 666 & 667)**	**464**		**642**	**178**	**38.38%**	**577**	**65**	**10.19%**
28	**Average ERC's**	**60**		**60**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**24.27%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheet, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	546		1,283	737	134.97%	679	604	88.06%
2	603.8 Salaries & Wages - Officers, Etc.	79		0	(79)	-100.00%	98	(98)	-100.00%
3	604.8 Employee Pensions & Benefits	136		244	108	79.61%	169	75	44.54%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	35		22	(13)	-36.97%	43	(21)	-49.28%
6	616.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	0		106	106	N.A.	0	106	N.A.
9	631.8 Contractual Services - Engr.	12		0	(12)	-98.25%	15	(15)	-98.59%
10	632.8 Contractual Services - Acct.	104		103	(1)	-0.81%	129	(26)	-20.18%
11	633.8 Contractual Services - Legal	21		42	21	99.75%	26	16	60.74%
12	634.8 Contractual Services - Mgmt. Fees	32		0	(32)	-100.00%	40	(40)	-100.00%
13	635.8 Contractual Services - Other	187		50	(137)	-73.22%	232	(182)	-78.45%
14	641.8 Rental of Building/Real Prop.	80		20	(60)	-75.00%	99	(79)	-79.88%
15	642.8 Rental of Equipment	36		1	(35)	-97.89%	45	(44)	-98.30%
16	650.8 Transportation Expense	6		1	(5)	-91.09%	7	(7)	-92.83%
17	656.8 Insurance - Vehicle	213		61	(152)	-71.44%	265	(204)	-77.02%
18	657.8 Insurance - General Liability	129		71	(58)	-45.11%	160	(90)	-55.83%
19	658.8 Insurance - Workman's Comp.	78		43	(35)	-44.73%	97	(54)	-55.53%
20	659.8 Insurance - Other	77		41	(36)	-46.16%	96	(54)	-56.67%
21	660.8 Advertising Expense	6		4	(2)	-27.14%	7	(3)	-41.37%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	48		0	(48)	-100.00%	60	(60)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	652		545	(107)	-16.43%	810	(265)	-32.75%
26	**TOTAL WATER O&M EXPENSES**	**2,477**		**2,638**	**161**	**6.48%**	**3,078**	**(441)**	**-14.31%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,429**		**2,638**	**209**	**8.59%**	**3,019**	**(381)**	**-14.44%**
28	**Average ERC's**	**60**		**60**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**109.6**		**138.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**24.27%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	158	5.26%	
2	603.1-S Salaries & Wages - Officers, Etc.	(98)	-100.00%	
3	604.1-S Employee Pensions & Benefits	434	257.05%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(362)	-39.53%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(961)	-97.84%	
8	620.1-S Materials and Supplies	449	531.47%	
9	631.1-S Contractual Services - Engr.	(15)	-98.59%	
10	632.1-S Contractual Services - Acct.	(26)	-20.18%	
11	633.1-S Contractual Services - Legal	16	80.74%	
12	634.1-S Contractual Services - Mgmt. Fees	(40)	-100.00%	
13	635.1-S Contractual Services - Other	854	367.38%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(79)	-79.88%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(50)	-98.51%	
16	650.1-S Transportation Expense	22	16.04%	
17	656.1-S Insurance - Vehicle	(204)	-77.02%	
18	657.1-S Insurance - General Liability	(90)	-55.83%	
19	658.1-S Insurance - Workman's Comp.	10	9.86%	
20	659.1-S Insurance - Other	(54)	-56.67%	
21	660.1-S Advertising Expense	(3)	-41.37%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(60)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	44	65.67%	
25	675.1-S Miscellaneous Expenses	(276)	-33.57%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(330)	-4.37%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

AMORTIZATION OF RATE CASE EXPENSE:

	Total FPSC Filed	Allocation To System
Prior Unamortized Rate Case Expense		
Current Rate Case Expense	$1,772,200	$1,070
Total Projected Rate Case Expense	1,772,200	1,070
Annual Amortization Over 4 Years	**$443,050**	**$267**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	61
% of Total	100%	0.0604%

(A detailed allocation schedule is contained in Volume I of the MFR's)

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Lake / Palms Mobile Home Park

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each *project, provide a description of the total cost or budgeted amount* and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Lake / Palms Mobile Home Park

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	404	40	2.50%	10	0	10
4	339.1 Other Plant & Misc.	119	25	4.00%	5	0	5
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	16	0	N.A.	0	0	0
7	304.2 Structures & Improvements	5,404	33	3.03%	164	0	164
8	305.2 Collect. & Impound.	3,777	50	2.00%	76	0	76
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	100	30	3.33%	3	0	3
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	15	35	2.86%	0	0	0
13	310.2 Power Generation Eq.	6	20	5.00%	0	0	0
14	311.2 Pumping Equipment	3,155	20	5.00%	158	0	158
15	339.2 Other Plant & Misc.	(7)	25	4.00%	(0)	0	(0)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	494	0	N.A.	0	0	0
18	304.3 Structures & Improvements	696	33	3.03%	21	0	21
19	320.3 Water Treatment Eq.	3,893	22	4.55%	177	0	177
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1	0	N.A.	0	0	0
23	304.4 Structures & Improvements	0	33	3.03%	0	0	0
24	330.4 Distr. Reserviors	(2,601)	37	2.70%	(70)	0	(70)
25	331.4 Transm. & Distribution	6,188	43	2.33%	144	0	144
26	333.4 Services	1,217	40	2.50%	30	0	30
27	334.4 Meters & Meter Insallation	4,733	20	5.00%	237	0	237
28	335.4 Hydrants	68	45	2.22%	2	0	2
29	339.4 Other Plant & Misc.	197	25	4.00%	8	0	8
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	320	0	N.A.	0	0	0
32	304.5 Structures & Improvements	1,591	40	2.50%	40	0	40
33	340.5 Office Furniture & Equipment	816	15	6.67%	54	0	54
34	340.51 Computer Equipment	1,261	6	16.67%	210	0	210
35	341.5 Transportation Equipment	1,084	6	16.67%	181	0	181
36	342.5 Stores Equipment	9	18	5.56%	0	0	0
37	343.5 Tools, Shop & Garage	411	16	6.25%	26	0	26
38	344.5 Laboratory Equipment	91	15	6.67%	6	0	6
39	345.5 Power Operated Equipment	536	12	8.33%	45	0	45
40	346.5 Communication Equipment	169	10	10.00%	17	0	17
41	347.5 Miscellaneous Equipment	57	15	6.67%	4	0	4
42	348.5 Other Tangible Plant	45	10	10.00%	4	0	4
43							
44	**INTANGIBLE PLANT**	523		2.84%	15	0	15
45	**SUPPLY & PUMPING**	12,466		3.22%	401	0	401
46	**WATER TREATMENT PLANT**	5,083		3.90%	198	0	198
47	**TRANSM. & DISTRIBUTION**	9,803		3.57%	350	0	350
48	**GENERAL PLANT**	6,390		9.19%	587	0	587
49							
51	**TOTAL DEPRECIATION EXPENSE**	34,265		4.53%	1,551	0	1,551
52	**AMORTIZATION OF CIAC**				(70)	0	(70)
53	**NON-USED AND USEFUL**				(212)	0	(212)
54	**NET DEPRECIATION EXPENSE - WATER**				1,268	0	1,268

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
WATER	1991 Avg. Adj. CIAC	CIAC Amort. Composite	1991 CIAC Amortization Expense		
Line No. CIAC Classifications	Balance	Rate	Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	3.66%	0	0	0
2 Line/Main Extension Fees	2,962	2.38%	70	0	70
3 Meter Installation Fees	0	5.00%	0	0	0
4 Contributed Lines	0	2.38%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.54%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	2,962		70	0	70

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	5,404	164	3.03%
3	305.2 Collect. & Impound.	3,777	76	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	100	3	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	15	0	2.86%
8	310.2 Power Generation Eq.	6	0	5.00%
9	311.2 Pumping Equipment	3,155	158	5.00%
10	339.2 Other Plant & Misc.	(7)	(0)	4.00%
11	304.3 Structures & Improvements	696	21	3.03%
12	320.3 Water Treatment Eq.	3,893	177	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	(2,601)	(70)	2.70%
15	**COMPOSITE RATE**	14,438	529	**3.66%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	6,188	144	2.33%
19	335.4 Hydrants	68	2	2.22%
20	339.4 Other Plant & Misc.	197	8	4.00%
21	**COMPOSITE RATE**	6,453	153	**2.38%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	4,733	237	5.00%
24	**COMPOSITE RATE**	4,733	237	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	1,217	30	2.50%
27	**COMPOSITE RATE**	1,217	30	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	14,438	529	3.66%
30	Line / Main Extension Fees & Contrl. lines (Line 21)	6,453	153	2.38%
31	Meter Installation Fees (Line 24)	4,733	237	5.00%
32	Service Installation Fees (Line 27)	1,217	30	2.50%
33	**COMPOSITE RATE**	26,841	949	**3.54%**

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

Line No.	Account No. and Name	(1)	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE: Adjusted Depr. Exp.	(3) Remove Amortization of CIAC	(4) Depreciation on Invested Plant	(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE: %	(6) Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization		(0)	0	(0)	0.00%	0
3	302.1 Franchises		10	0	10	0.00%	0
4	339.1 Other Plant & Misc.		5	0	5	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights		0	0	0	0.00%	0
7	304.2 Structures & Improvements		164	0	164	53.00%	87
8	305.2 Collect. & Impound.		76	0	76	53.00%	40
9	306.2 Lake, River & Other		0	0	0	0.00%	0
10	307.2 Wells & Springs		3	0	3	53.00%	2
11	308.2 Infiltration Galleries		0	0	0	0.00%	0
12	309.2 Supply Mains		0	0	0	53.00%	0
13	310.2 Power Generation Eq.		0	0	0	0.00%	0
14	311.2 Pumping Equipment		158	0	158	53.00%	84
15	339.2 Other Plant & Misc.		(0)	0	(0)	0.00%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights		0	0	0	0.00%	0
18	304.3 Structures & Improvements		21	0	21	0.00%	0
19	320.3 Water Treatment Eq.		177	0	177	0.00%	0
20	339.3 Other Plant & Misc.		0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights		0	0	0	0.00%	0
23	304.4 Structures & Improvements		0	0	0	0.00%	0
24	330.4 Distr. Reservoirs		(70)	0	(70)	0.00%	0
25	331.4 Transm. & Distribution		144	0	144	0.00%	0
26	333.4 Services		30	0	30	0.00%	0
27	334.4 Meters & Meter Insallation		237	0	237	0.00%	0
28	335.4 Hydrants		2	0	2	0.00%	0
29	339.4 Other Plant & Misc.		8	0	8	0.00%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights		0	0	0	0.00%	0
32	304.5 Structures & Improvements		40	0	40	0.00%	0
33	340.5 Office Furniture & Equipment		54	0	54	0.00%	0
34	340.51 Computer Equipment		210	0	210	0.00%	0
35	341.5 Transportation Equipment		181	0	181	0.00%	0
36	342.5 Stores Equipment		0	0	0	0.00%	0
37	343.5 Tools, Shop & Garage		26	0	26	0.00%	0
38	344.5 Laboratory Equipment		6	0	6	0.00%	0
39	345.5 Power Operated Equipment		45	0	45	0.00%	0
40	346.5 Communication Equipment		17	0	17	0.00%	0
41	347.5 Miscellaneous Equipment		4	0	4	0.00%	0
42	348.5 Other Tangible Plant		4	0	4	0.00%	0
43							
44	**INTANGIBLE PLANT**		15	0	15		0
45	**SUPPLY & PUMPING**		401	0	401		212
46	**WATER TREATMENT PLANT**		198	0	198		0
47	**TRANSM. & DISTRIBUTION**		350	0	350		0
48	**GENERAL PLANT**		587	0	587		0
49							
51	**TOTAL**		1,551	0	1,551		212
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**					13.70%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income. For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	331	6	337	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	331	8	339		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	274	274		
6		0	0	0		
7	TOTAL	0	274	274		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		440	0	440		
11		0	0	0		
12	TOTAL	440	0	440		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	771	280	1,051		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	771	282	1,053		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	7,349	142	7,491	7,349	187	7,536	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	7,558	(324)	7,234	7,558	935	8,492	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	1,268	0	1,268	1,268	0	1,268	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	771	282	1,053	771	282	1,053	B-15 (W)	-
8 Pre Tax Operating Expenses	9,597	(42)	9,555	9,597	1,217	10,813	-	-
9 **TOTAL PRE-TAX INCOME**	(2,248)	184	(2,064)	(2,248)	(1,029)	(3,277)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(2,248)	184	(2,064)	(2,248)	(1,029)	(3,277)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	15,006	(240)	14,766	15,006	(83)	14,923	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	870	(14)	856	870	(5)	866	-	-
17 Total Taxable Income	(3,119)	198	(2,921)	(3,119)	(1,024)	(4,143)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(1,174)	75	(1,099)	(1,174)	(385)	(1,559)	-	-
20 Less:								
21 Parent Debt Adjustment	87	0	87	87	0	87	C-9 (W)	-
22 Investment Tax Credit	17	0	17	17	0	17	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(1,278)	75	(1,204)	(1,278)	(385)	(1,664)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Palms Mobile Home Park

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE

Line No.	(1) WATER Description	(2) 1991 Avg. Adj. Aqu. Adj. Balance	(3) Last Authorized Amort. Rate Order No.XXXXX	(4) 1991 Aquisition Adjustment Amort. Exp. Per Books	(5) Adjustment	(6) Adjusted Aqu. Adj. Amortization	(7) Supporting Schedules	(8) Recap Schedules
1	*Total Amortization Expense*	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	**NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE

Line No.	(1) Description	(2) Per Books	(3) Adjustment	(4) Adjusted Aqu. Adj. Amortization	(5) Supporting Schedules	(6) Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	13.70%	0.00%	13.70%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Park Manor - 444

Putnam County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

AVERAGE 1991 RATE BASE (FINAL)

Line No.	Description	(1) Balance Per Books	(2) Utility Adjustments	(3) Adjusted Utility Balance	(4) Supporting Schedule(s)
1	Utility Plant in Service	26,763	(532)	26,231	A-5 (W)
2	Utility Land & Land Rights	1,941	0	1,941	A-5 (W)
3	Non-Used & Useful	(2,186)	0	(2,186)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(8,085)	252	(7,832)	A-9 (W)
6	CIAC	(366)	0	(366)	A-12 (W)
7	Accumulated Amortization of CIAC	155	0	155	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(289)	0	(289)	C-7 (W)
12	Working Capital Allowance	970	69	1,040	A-17 (W)
13	**TOTAL WATER RATE BASE**	**18,903**	**(210)**	**18,693**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	26,763	(532)	26,231	A-5 (W)
2	Utility Land & Land Rights	1,941	0	1,941	A-5 (W)
3	Non-Used & Useful	(2,186)	0	(2,186)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(8,085)	252	(7,832)	A-9 (W)
6	CIAC	(366)	0	(366)	A-12 (W)
7	Accumulated Amortization of CIAC	155	0	155	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(289)	0	(289)	C-7 (W)
12	Working Capital Allowance	970	(30)	941	A-17 (W)
13	**TOTAL WATER RATE BASE**	18,903	(309)	18,594	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(991)	(73)	(532)	A-5 (W)
3					
4	2.				
5					
6					
7		(991)	(73)	(532)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	290	290	290	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(76)	(38)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		290	215	252	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(30)	(30)	(30)	A-17 (W)
38					
39	2.				
40					
41					
42		(30)	(30)	(30)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	69	69	69	A-17 (W)
45					
46	2.				
47					
48					
49		69	69	69	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(731)	112	(309)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(631)	211	(210)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 16340 ENDED 04/30/85**	18,985
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	*1984 Net Additions*	0
37	**4/30/85 BALANCE**	18,985
38	1985 Additions	2,384
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	2,384
42	**12/31/85 BALANCE**	21,369

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer, separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	21,369
2	1986 Additions	2,034
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	2,034
6	**12/31/86 BALANCE**	23,403
7	1987 Additions	2,441
8	1987 Retirements	46
9	1987 Adjustments	0
10	1987 Net Additions	2,395
11	**12/31/87 BALANCE**	25,798
12	1988 Additions	1,455
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,455
16	**12/31/88 BALANCE**	27,253
17	1989 Additions	657
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	657
21	**12/31/89 BALANCE**	27,910
22	1990 Additions (A/C 101)	2,150
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	2,150
27	**12/31/90 BALANCE**	30,060
28	1990 General Plant Reallocation Adjustments *	(1,193)
29	**12/31/90 ADJUSTED BALANCE**	28,867
30	1991 Additions (A/C 101)	(326)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(73)
34	1991 Net Additions	(399)
35	**12/31/91 BALANCE**	28,468

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	991	(918)	0	73	(991)	(73)	(0)	532	(532)	0
3 302.1 Franchises	6	0	0	6	0	0	6	6	0	6
4 339.1 Other Plant & Misc.	21	0	0	21	0	0	21	21	0	21
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	7	0	0	7	0	0	7	7	0	7
7 304.2 Structures & Improvements	411	0	0	411	0	0	411	411	0	411
8 305.2 Collect. & Impound.	319	0	0	319	0	0	319	319	0	319
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	2,228	9	0	2,237	0	0	2,237	2,233	0	2,233
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	6	0	0	6	0	0	6	6	0	6
13 310.2 Power Generation Eq.	3	0	0	3	0	0	3	3	0	3
14 311.2 Pumping Equipment	3,775	128	0	3,902	0	0	3,902	3,839	0	3,839
15 339.2 Other Plant & Misc.	(3)	0	0	(3)	0	0	(3)	(3)	0	(3)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	1,776	0	0	1,776	0	0	1,776	1,776	0	1,776
18 304.3 Structures & Improvements	520	0	0	520	0	0	520	520	0	520
19 320.3 Water Treatment Eq.	2,661	0	0	2,661	0	0	2,661	2,661	0	2,661
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservlors	27	0	0	27	0	0	27	27	0	27
25 331.4 Transm. & Distribution	7,386	0	0	7,386	0	0	7,386	7,386	0	7,386
26 333.4 Services	1,737	0	0	1,737	0	0	1,737	1,737	0	1,737
27 334.4 Meters & Meter Insallation	962	215	0	1,177	0	0	1,177	1,069	0	1,069
28 335.4 Hydrants	354	0	0	354	0	0	354	354	0	354
29 339.4 Other Plant & Misc.	36	0	0	36	0	0	36	36	0	36
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	160	(5)	0	155	0	0	155	158	0	158
32 304.5 Structures & Improvements	773	19	0	792	0	0	792	782	0	782
33 340.5 Office Furniture & Equipme	398	6	0	405	0	0	405	401	0	401
34 340.51 Computer Equipment	525	191	0	716	0	0	716	620	0	620
35 341.5 Transportation Equipment	513	40	0	553	0	0	553	533	0	533
36 342.5 Stores Equipment	4	1	0	5	0	0	5	4	0	4
37 343.5 Tools, Shop & Garage	204	(4)	0	200	0	0	200	202	0	202
38 344.5 Laboratory Equipment	43	3	0	46	0	0	46	45	0	45
39 345.5 Power Operated Equipment	275	(24)	0	252	0	0	252	263	0	263
40 346.5 Communication Equipment	80	6	0	86	0	0	86	83	0	83
41 347.5 Miscellaneous Equipment	25	6	0	31	0	0	31	28	0	28
42 348.5 Other Tangible Plant	21	1	0	23	0	0	23	22	0	22
43 3XX.X Unclassified-prior rate cas	2,621	0	0	2,621	0	0	2,621	2,621	0	2,621
44 **INTANGIBLE PLANT**	1,018	(918)	0	100	(991)	(73)	27	559	(532)	27
45 **SUPPLY & PUMPING**	6,746	136	0	6,883	0	0	6,883	6,814	0	6,814
46 **WATER TREATMENT PLANT**	4,957	0	0	4,957	0	0	4,957	4,957	0	4,957
47 **TRANSM. & DISTRIBUTION**	10,502	215	0	10,717	0	0	10,717	10,609	0	10,609
48 **GENERAL PLANT**	3,022	241	0	3,263	0	0	3,263	3,143	0	3,143
49 **OTHER**	2,621	0	0	2,621	0	0	2,621	2,621	0	2,621
50 **TOTAL PLANT IN SERVICE**	28,867	(326)	0	28,541	(991)	(73)	28,468	28,704	(532)	28,172
51 **LAND & LAND RIGHTS**	1,943	(5)	0	1,938	0	0	1,938	1,941	0	1,941
52 **TOTAL PIS LESS LAND**	26,923	(321)	0	26,603	(991)	(73)	26,530	26,763	(532)	26,231

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC. Property	Remove Advances For Construction	Invested Plant In Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	0	0	0	0%	0
3 302.1 Franchises	6	0	0	6	0%	0
4 339.1 Other Plant & Misc.	21	0	0	21	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	7	0	0	7	0%	0
7 304.2 Structures & Improvements	411	0	0	411	42%	173
8 305.2 Collect. & Impound.	319	0	0	319	42%	134
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	2,233	0	0	2,233	42%	938
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	6	0	0	6	42%	3
13 310.2 Power Generation Eq.	3	0	0	3	0%	0
14 311.2 Pumping Equipment	3,839	0	0	3,839	42%	1,612
15 339.2 Other Plant & Misc.	(3)	0	0	(3)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	1,776	0	0	1,776	0%	0
18 304.3 Structures & Improvements	520	0	0	520	0%	0
19 320.3 Water Treatment Eq.	2,661	0	0	2,661	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	0	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0	0%	0
24 330.4 Distr. Reservlors	27	0	0	27	0%	0
25 331.4 Transm. & Distribution	7,386	0	0	7,386	0%	0
26 333.4 Services	1,737	0	0	1,737	0%	0
27 334.4 Meters & Meter Installation	1,069	0	0	1,069	0%	0
28 335.4 Hydrants	354	0	0	354	0%	0
29 339.4 Other Plant & Misc.	36	0	0	36	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	158	0	0	158	0%	0
32 304.5 Structures & Improvements	782	0	0	782	0%	0
33 340.5 Office Furniture & Equipment	401	0	0	401	0%	0
34 340.51 Computer Equipment	620	0	0	620	0%	0
35 341.5 Transportation Equipment	533	0	0	533	0%	0
36 342.5 Stores Equipment	4	0	0	4	0%	0
37 343.5 Tools, Shop & Garage	202	0	0	202	0%	0
38 344.5 Laboratory Equipment	45	0	0	45	0%	0
39 345.5 Power Operated Equipment	263	0	0	263	0%	0
40 346.5 Communication Equipment	83	0	0	83	0%	0
41 347.5 Miscellaneous Equipment	28	0	0	28	0%	0
42 348.5 Other Tangible Plant	22	0	0	22	0%	0
43 3XX.X Unclassified-prior rate case	2,621	0	0	2,621	0%	0
44 **INTANGIBLE PLANT**	27	0	0	27		0
45 **SUPPLY & PUMPING**	6,814	0	0	6,814		2,859
46 **WATER TREATMENT PLANT**	4,957	0	0	4,957		0
47 **TRANSM. & DISTRIBUTION**	10,609	0	0	10,609		0
48 **GENERAL PLANT**	3,143	0	0	3,143		0
49 **OTHER**	2,621	0	0	2,621		0
50 **TOTAL PLANT IN SERVICE**	28,172	0	0	28,172		2,859
51 **LAND & LAND RIGHTS**	1,941	0	0	1,941		0
52 **TOTAL PIS LESS LAND**	26,231	0	0	26,231		2,859
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				10.15%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	2,859	0	2,859	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(673)	0	(673)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	2,186	0	2,186	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 16340 ENDED 04/30/85**	3,223
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**4/30/85 BALANCE**	3,223
38	1985 Additions	297
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	297
42	**12/31/85 BALANCE**	3,520

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	3,520
2	1986 Additions	594
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	594
6	**12/31/86 BALANCE**	4,114
7	1987 Additions	790
8	1987 Retirements	46
9	1987 Adjustments	0
10	1987 Net Additions	744
11	**12/31/87 BALANCE**	4,858
12	1988 Additions	887
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	887
16	**12/31/88 BALANCE**	5,745
17	1989 Additions	971
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	971
21	**12/31/89 BALANCE**	6,716
22	1990 Additions	1,041
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,041
26	**12/31/90 BALANCE**	7,757
27	1990 General Plant Reallocation Adjustments *	(214)
28	**12/31/90 ADJUSTED BALANCE**	7,543
29	1991 Additions	1,084
30	1991 Retirements	0
31	1991 Adjustments	(215)
32	1991 Net Additions	870
33	**12/31/91 BALANCE**	8,412

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	290	0	290	(290)	(290)	0	290	(290)	0
3 302.1 Franchises	0	0	0	0	0	0	0	0	0
4 339.1 Other Plant & Misc.	2	1	3	0	0	3	2	0	2
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	57	12	70	0	0	70	64	0	64
8 305.2 Collect. & Impound.	102	6	109	0	0	109	106	0	106
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	773	74	847	0	0	847	810	0	810
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	0	0	0	0	0	0	0	0	0
13 310.2 Power Generation Eq.	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment	527	192	719	0	0	719	623	0	623
15 339.2 Other Plant & Misc.	(0)	(0)	(0)	0	0	(0)	(0)	0	(0)
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	85	16	101	0	0	101	93	0	93
19 320.3 Water Treatment Eq.	625	121	746	0	0	746	685	0	685
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservlors	2	1	2	0	0	2	2	0	2
25 331.4 Transm. & Distribution	2,282	172	2,454	0	0	2,454	2,368	0	2,368
26 333.4 Services	505	43	549	0	0	549	527	0	527
27 334.4 Meters & Meter Insallation	241	53	295	0	0	295	268	0	268
28 335.4 Hydrants	43	8	51	0	0	51	47	0	47
29 339.4 Other Plant & Misc.	5	1	7	0	0	7	6	0	6
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	102	20	122	0	0	122	112	0	112
33 340.5 Office Furniture & Equipment	128	27	155	0	0	155	142	0	142
34 340.51 Computer Equipment	66	103	169	0	76	245	118	38	155
35 341.5 Transportation Equipment	325	89	414	0	0	414	369	0	369
36 342.5 Stores Equipment	1	0	1	0	0	1	1	0	1
37 343.5 Tools, Shop & Garage	92	13	105	0	0	105	99	0	99
38 344.5 Laboratory Equipment	19	3	22	0	0	22	21	0	21
39 345.5 Power Operated Equipment	210	22	232	0	0	232	221	0	221
40 346.5 Communication Equipment	31	8	39	0	0	39	35	0	35
41 347.5 Miscellaneous Equipment	4	2	6	0	0	6	5	0	5
42 348.5 Other Tangible Plant	9	2	11	0	0	11	10	0	10
43 3XX.X Unclassified-prior rate case	1,014	94	1,107	0	0	1,107	1,060	0	1,060
44 **INTANGIBLE PLANT**	292	1	293	(290)	(290)	3	293	(290)	2
45 **SUPPLY & PUMPING**	1,460	285	1,746	0	0	1,746	1,603	0	1,603
46 **WATER TREATMENT PLANT**	710	137	846	0	0	846	778	0	778
47 **TRANSM. & DISTRIBUTION**	3,078	279	3,357	0	0	3,357	3,218	0	3,218
48 **GENERAL PLANT**	988	289	1,277	0	76	1,353	1,133	38	1,171
49 **OTHER**	1,014	94	1,107	0	0	1,107	1,060	0	1,060
50 **TOTAL WATER ACCUM. DEP.**	7,543	1,084	8,627	(290)	(215)	8,412	8,085	(252)	7,832

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	0	0	0	0%	0
4 339.1 Other Plant & Misc.	2	0	2	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	64	0	64	42%	27
8 305.2 Collect. & Impound.	106	0	106	42%	44
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	810	0	810	42%	340
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	0	0	0	42%	0
13 310.2 Power Generation Eq.	0	0	0	0%	0
14 311.2 Pumping Equipment	623	0	623	42%	262
15 339.2 Other Plant & Misc.	(0)	0	(0)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	93	0	93	0%	0
19 320.3 Water Treatment Eq.	685	0	685	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservlors	2	0	2	0%	0
25 331.4 Transm. & Distribution	2,368	0	2,368	0%	0
26 333.4 Services	527	0	527	0%	0
27 334.4 Meters & Meter Insallation	268	0	268	0%	0
28 335.4 Hydrants	47	0	47	0%	0
29 339.4 Other Plant & Misc.	6	0	6	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	112	0	112	0%	0
33 340.5 Office Furniture & Equipment	142	0	142	0%	0
34 340.51 Computer Equipment	155	0	155	0%	0
35 341.5 Transportation Equipment	369	0	369	0%	0
36 342.5 Stores Equipment	1	0	1	0%	0
37 343.5 Tools, Shop & Garage	99	0	99	0%	0
38 344.5 Laboratory Equipment	21	0	21	0%	0
39 345.5 Power Operated Equipment	221	0	221	0%	0
40 346.5 Communication Equipment	35	0	35	0%	0
41 347.5 Miscellaneous Equipment	5	0	5	0%	0
42 348.5 Other Tangible Plant	10	0	10	0%	0
43 3XX.X Unclassified-prior rate case	1,060	0	1,060	0%	0
44 **INTANGIBLE PLANT**	2	0	2		0
45 **SUPPLY & PUMPING**	1,603	0	1,603		673
46 **WATER TREATMENT PLANT**	778	0	778		0
47 **TRANSM. & DISTRIBUTION**	3,218	0	3,218		0
48 **GENERAL PLANT**	1,171	0	1,171		0
49 **OTHER**	1,060	0	1,060		0
50 **TOTAL**	7,832	0	7,832		673
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				8.60%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 16340 ENDED 04/30/85**	366
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**4/30/85 BALANCE**	366
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	366

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and *yearly additions, retirements, and adjustments* by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC *YEAR-END BALANCES*
1	**12/31/85 BALANCE**	366
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	366
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	366
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	*1988 Net Additions*	0
16	**12/31/88 BALANCE**	366
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	366
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	366
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	366

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	366	0	366	0	0	366	366	0	366
3 Meter Installation Fees	0	0	0	0	0	0	0	0	0
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER CIAC**	366	0	366	0	0	366	366	0	366

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 16340 ENDED 04/30/85**	**91**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**4/30/85 BALANCE**	**91**
38	1985 Additions	5
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	5
42	**12/31/85 BALANCE**	**96**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer, separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	96
2	1986 Additions	9
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	9
6	**12/31/86 BALANCE**	105
7	1987 Additions	12
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	12
11	**12/31/87 BALANCE**	117
12	1988 Additions	12
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	12
16	**12/31/88 BALANCE**	129
17	1989 Additions	12
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	12
21	**12/31/89 BALANCE**	141
22	1990 Additions	9
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	9
26	**12/31/90 BALANCE**	150
27	1991 Additions	9
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	9
31	**12/31/91 BALANCE**	158

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	151	9	159	0	0	159	155	0	155
3 Meter Installation Fees	0	0	0	0	0	0	0	0	0
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER ACCUM. AMORT. CIAC	151	9	159	0	0	159	155	0	155

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	**0**
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ **BALANCE**	**0**
5	*19__ Additions*	0
6	19__ Adjustments	
		0
7	__/__/__ **BALANCE**	**0**
8	19__ Additions	0
9	*19__ Adjustments*	
		0
10	__/__/__ **BALANCE**	**0**
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ **BALANCE**	**0**
15	19__ Additions	0
16	19__ Adjustments	
16		**0**
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Putnam / Park Manor

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	7,764	(239)	7,524	7,764	554	8,318	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	970	(30)	941	970	69	1,040	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,680
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	65,139,541	59,347,862
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	66,646,579	66,623,645
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	*Other Current Liabilities*	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	21,709,504	20,674,543
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	92,021,644	89,208,903
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	245,517,268	235,854,953

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	10.15%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	8.60%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Park Manor - 444

Putnam County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	5,788	28	5,816	7,369	13,185	126.71%	B-4, B-3 (W)
3 Other Revenues	145	75	220	0	220		B-4 (W)
4 **TOTAL OPERATING REVENUES**	5,933	103	6,036	7,369	13,405		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	7,764	554	8,318	0	8,318		B-5 (W)
6 Depreciation, net of CIAC Amort.	956	0	956	0	956		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	777	334	1,110	332	1,442		B-15, B-3 (W)
9 Provision For Income Taxes	(1,831)	(291)	(2,121)	2,648	527		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	7,666	597	8,263	2,980	11,243		
11 **NET OPERATING INCOME:**	(1,733)	(494)	(2,227)	4,389	2,163		
12 **RATE BASE**	18,903		18,693		18,693		A-1 (W)
13 **RATE OF RETURN**	-9.17%		-11.91%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	5,788	28	5,816	6,746	12,562	115.99%	B-4, B-3 (W)
3	Other Revenues	145	0	145	0	145		B-4 (W)
4	**TOTAL OPERATING REVENUES**	5,933	28	5,961	6,746	12,707		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	7,764	(239)	7,524	0	7,524		B-5 (W)
6	Depreciation, net of CIAC Amort.	956	0	956	0	956		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	777	330	1,107	304	1,411		B-15, B-3 (W)
9	Provision For Income Taxes	(1,831)	(18)	(1,849)	2,424	575		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	7,666	73	7,738	2,728	10,466		
11	**NET OPERATING INCOME:**	(1,733)	(45)	(1,777)	4,018	2,241		
12	**RATE BASE**	18,903		18,594		18,594		A-1 (W)
13	**RATE OF RETURN**	-9.17%		-9.56%		12.05%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	*Return on Equity (%)*	13.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.05%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	16,594		16,693		A-1 (W)	-
5	Required Income (L3 x L4)	2,241		2,163		-	-
6	Adjusted Income under Present Rates	(1,777)		(2,227)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	4,018		4,389		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	6,442		7,038		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	6,746		7,369		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	6,442		7,038		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	2,424		2,648		-	B-1 (W)
16	***TAXES OTHER THAN INCOME ADJUSTMENT:***						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	304		332		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	4,018		4,389			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	13.95%	6.29%
25	Adjustment for Gas	-2.41%	13.95%	-0.34%
26	**TOTAL**	100.00%		12.05%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

Schedule: B-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-1 (W)

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) PRESENT INCOME ADJUSTMENTS Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	28	103	B-4 (W)
3				
4	2.			
5				
6				
7		28	103	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(239)	(239)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		132	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		28	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		50	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(4)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		316	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		272	B-5 (W)
22				
23				
24		(239)	554	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	1	5	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	329	329	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		330	334	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(18)	(291)	B-16 (W)
48				
49	2.			
50				
51				
52		(18)	(291)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(45)	(494)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	4,542	0	
4	461.2 Metered - Commercial	1,049	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Public Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	5,590	226	5,816
9	**OTHER WATER SALES:**			
10	*462.1 Public Fire Protection*	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 *Unbilled Revenues*	197	0	
16	**SUBTOTAL OTHER WATER SALES**	197	(197)	0
17	**TOTAL WATER SALES**	5,788	28	5,816
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	145	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	145	75	220
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	5,933	28	5,961
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	5,933	103	6,036

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	3,813	228	4,041	2,971	149	3,120	211	33	244	631	47	678
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,093	(61)	1,031	804	(218)	586	60	(17)	44	228	173	402
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	285	1	286	274	0	274	0	1	1	11	0	11
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	81	3	84	81	3	84	0	0	0	0	0	0
8	620 Materials and Supplies	533	24	557	479	17	496	2	3	6	52	3	55
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	51	2	53	0	0	0	0	0	0	51	2	53
11	633 Contractual Services - Legal	21	1	22	0	0	0	0	0	0	21	1	22
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	978	36	1,014	953	35	988	0	0	0	25	2	26
14	641 Rental of Building/Real Prop.	10	5	15	0	0	0	0	0	0	10	5	15
15	642 Rental of Equipment	96	3	99	96	3	99	0	0	0	0	0	0
16	650 Transportation Expense	393	16	409	392	14	407	0	1	2	0	0	0
17	656 Insurance - Vehicle	30	5	35	0	0	0	0	0	0	30	5	35
18	657 Insurance - General Liability	35	4	39	0	0	0	0	0	0	35	4	39
19	658 Insurance - Workman's Comp.	1	132	133	0	103	103	0	8	8	1	21	22
20	659 Insurance - Other	20	1	21	0	0	0	0	0	0	20	1	21
21	660 Advertising Expense	2	0	2	0	0	0	0	0	0	2	0	2
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	132	132	0	0	0	0	0	0	0	132	132
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	55	4	58	0	0	0	55	4	58	0	0	0
25	675 Miscellaneous Expenses	268	18	286	(0)	(0)	(0)	0	1	2	268	17	285
26	**TOTAL WATER O&M EXPENSES**	7,764	554	8,318	6,050	107	6,157	329	34	363	1,385	413	1,798
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	3,813	228	4,041	2,971	149	3,120	211	33	244	631	47	678
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,093	(61)	1,031	804	(218)	586	60	(17)	44	228	173	402
31	**TOTAL WATER LABOR COSTS**	4,906	167	5,073	3,775	(69)	3,706	272	16	287	859	220	1,080

0565

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
			Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	3,813	0	3,813	2,971	0	2,971	211	0	211	631	0	631
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	1,093	(367)	726	804	(238)	566	60	(20)	40	228	(108)	120
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	285	0	285	274	0	274	0	0	0	11	0	11
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	81	0	81	81	0	81	0	0	0	0	0	0
8	620	Materials and Supplies	533	0	533	479	0	479	2	0	2	52	0	52
9	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	51	0	51	0	0	0	0	0	0	51	0	51
11	633	Contractual Services - Legal	21	0	21	0	0	0	0	0	0	21	0	21
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	978	0	978	953	0	953	0	0	0	25	0	25
14	641	Rental of Building/Real Prop.	10	0	10	0	0	0	0	0	0	10	0	10
15	642	Rental of Equipment	96	0	96	96	0	96	0	0	0	0	0	0
16	650	Transportation Expense	393	0	393	392	0	392	0	0	0	0	0	0
17	656	Insurance - Vehicle	30	0	30	0	0	0	0	0	0	30	0	30
18	657	Insurance - General Liability	35	0	35	0	0	0	0	0	0	35	0	35
19	658	Insurance - Workman's Comp.	1	127	128	0	100	100	0	7	7	1	21	21
20	659	Insurance - Other	20	0	20	0	0	0	0	0	0	20	0	20
21	660	Advertising Expense	2	0	2	0	0	0	0	0	0	2	0	2
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	55	0	55	0	0	0	55	0	55	0	0	0
25	675	Miscellaneous Expenses	268	0	268	(0)	0	(0)	0	0	0	268	0	268
26		TOTAL WATER O&M EXPENSES	7,764	(239)	7,524	6,050	(138)	5,911	329	(13)	316	1,385	(98)	1,297
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	3,813	0	3,813	2,971	0	2,971	211	0	211	631	0	631
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	1,093	(367)	726	804	(238)	566	60	(20)	40	228	(108)	120
31		TOTAL WATER LABOR COSTS	4,906	(367)	4,539	3,775	(238)	3,537	272	(20)	251	859	(108)	751

0566

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
															1991 TOTAL O & M		
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.1-8 Salaries & Wages - Employees	346	246	307	323	318	359	318	401	209	495	224	266	3,813	0	3,813	228	4,041
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	110	74	97	86	87	101	90	121	61	135	65	63	1,093	(367)	726	(61)	1,031
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	26	22	20	21	23	26	24	23	22	24	27	28	285	0	285	1	286
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	0	0	0	81	0	0	0	0	0	0	81	0	81	3	84
8	620.1-8 Materials and Supplies	(62)	134	45	15	20	25	11	148	6	152	13	26	533	0	533	24	557
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	4	4	4	4	4	4	4	4	4	4	4	5	51	0	51	2	53
11	633.1-8 Contractual Services - Legal	1	2	2	2	2	2	2	2	2	2	2	2	21	0	21	1	22
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	40	40	40	40	40	40	2	2	2	645	2	85	978	0	978	36	1,014
14	641.1-8 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10	5	15
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	96	0	0	0	0	96	0	96	3	99
16	650.1-8 Transportation Expense	36	14	28	47	24	35	53	36	35	55	13	18	393	0	393	16	409
17	656.1-8 Insurance - Vehicle	2	3	2	2	3	2	3	2	3	3	2	3	30	0	30	5	35
18	657.1-8 Insurance - General Liability	3	3	3	3	3	3	3	3	3	3	3	4	35	0	35	4	39
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	127	128	132	133
20	659.1-8 Insurance - Other	1	2	2	2	2	2	2	2	2	2	2	2	20	0	20	1	21
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	132	132
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	3	4	5	4	5	4	4	5	4	5	5	6	55	0	55	4	58
25	675.1-8 Miscellaneous Expenses	19	23	22	22	23	22	23	21	23	23	20	27	268	0	268	18	286
26	TOTAL WATER O&M EXPENSES	531	572	579	574	553	706	540	865	377	1,547	392	536	7,764	(239)	7,524	554	8,318

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	3,813	228	4,041
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,093	(61)	1,031
31	TOTAL WATER LABOR COSTS	4,906	167	5,073

0567

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	[1]	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	290	175	235	255	247	292	247	333	141	423	157	178	2,971	0	2,971	149	3,120
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	90	50	73	65	62	78	65	98	38	110	42	33	804	(238)	566	(218)	586
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	25	21	19	20	22	25	23	22	22	23	26	26	274	0	274	0	274
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	0	0	0	81	0	0	0	0	0	0	81	0	81	3	84
8	620.1-6 Materials and Supplies	(66)	129	41	11	15	20	7	144	1	147	9	20	479	0	479	17	496
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	38	38	38	38	38	38	0	0	0	642	0	82	953	0	953	35	988
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	96	0	0	0	0	96	0	96	3	99
16	650.1-6 Transportation Expense	36	14	28	47	24	35	53	36	35	55	13	18	392	0	392	14	407
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	100	100	103	103
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	(0)	0	0	0	0	0	0	0	(0)	0	(0)	(0)	(0)
26	**TOTAL WATER DIRECT O&M EXPENSES**	413	427	434	435	408	569	394	728	237	1,399	247	358	6,050	(138)	5,911	107	6,157

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	2,971	149	3,120
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	804	(218)	586
31	**TOTAL WATER DIRECT LABOR COSTS**	3,775	(69)	3,706

0568

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 CUSTOMER ACCTS. Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.7 Salaries & Wages - Employees	12	17	21	17	18	14	17	18	15	18	20	25	211	0	211	33	244
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	3	5	6	5	5	4	5	5	4	5	6	7	60	(20)	40	(17)	44
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	3	6
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	7	7	8	8
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	3	4	5	4	5	4	4	5	4	5	5	6	55	0	55	4	58
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2
26	TOTAL WATER CUSTOMER ACCOUNTS	18	27	33	27	28	23	26	28	23	27	31	39	329	(13)	316	34	363

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.7 Salaries & Wages - Employees	211	33	244
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	60	(17)	44
31	TOTAL WATER CUST ACCTS LABOR COSTS	272	16	287

0569

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
														1991 A & G				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.8 Salaries & Wages - Employees	45	54	51	51	53	52	55	50	53	55	48	64	631	0	631	47	678
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	16	19	18	19	19	19	20	18	19	20	17	23	228	(108)	120	173	402
4	*610.8 Purchased Water*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11	0	11
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	*620.8 Materials and Supplies*	4	4	4	4	4	4	5	4	4	5	4	5	52	0	52	3	55
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	4	4	4	4	4	4	4	4	4	4	4	5	51	0	51	2	53
11	633.8 Contractual Services - Legal	1	2	2	2	2	2	2	2	2	2	2	2	21	0	21	1	22
12	*634.8 Contractual Services - Mgmt. Fees*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	2	2	2	2	2	2	2	2	2	2	2	2	25	0	25	2	26
14	641.8 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10	5	15
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	*650.8 Transportation Expense*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	656.8 Insurance - Vehicle	2	3	2	2	3	2	3	2	3	3	2	3	30	0	30	5	35
18	657.8 Insurance - General Liability	3	3	3	3	3	3	3	3	3	3	3	4	35	0	35	4	39
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	21	21	21	22
20	*659.8 Insurance - Other*	1	2	2	2	2	2	2	2	2	2	2	2	20	0	20	1	21
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	132	132
23	*667.8 Reg. Comm. Exp. - Other*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	19	23	22	22	23	22	23	21	23	23	20	27	268	0	268	17	285
26	**TOTAL WATER A&G EXPENSES**	100	118	111	113	117	115	120	109	117	121	105	140	1,385	(88)	1,297	413	1,798

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.8 Salaries & Wages - Employees	631	47	678
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	228	173	402
31	**TOTAL WATER A&G LABOR COSTS**	859	220	1,080

0570

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS: Recapture 3 Months of A&G Alloc. To Lehigh	ALLOCATED LEHIGH COSTS: Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.1-8 Salaries & Wages - Employees	3,813	0	3,813	3,813	0	0	15	24	(4)	3,849	192	0	228	4,041
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	1,093	(367)	726	1,093	(367)	0	4	3	0	733	27	272	(61)	1,031
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	285	0	285	285	0	0	0	1	0	286	0	0	1	286
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	81	0	81	81	0	0	0	0	0	81	3	0	3	84
8	620.1-8 Materials and Supplies	533	0	533	533	0	0	1	4	0	537	20	0	24	557
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	51	0	51	51	0	0	0	0	0	51	2	0	2	53
11	633.1-8 Contractual Services - Legal	21	0	21	21	0	0	0	0	0	21	1	0	1	22
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	978	0	978	978	0	0	1	0	0	978	36	0	36	1,014
14	641.1-8 Rental of Building/Real Prop.	10	0	10	10	0	0	0	4	0	14	1	0	5	15
15	642.1-8 Rental of Equipment	96	0	96	96	0	0	0	0	0	96	3	0	3	99
16	650.1-8 Transportation Expense	393	0	393	393	0	0	0	1	0	394	14	0	16	409
17	656.1-8 Insurance - Vehicle	30	0	30	30	0	0	1	3	0	34	1	0	5	35
18	657.1-8 Insurance - General Liability	35	0	35	35	0	0	1	2	0	37	1	0	4	39
19	658.1-8 Insurance - Workmen's Comp.	1	127	128	1	127	0	0	0	0	128	5	0	132	133
20	659.1-8 Insurance - Other	20	0	20	20	0	0	0	0	0	20	1	0	1	21
21	660.1-8 Advertising Expense	2	0	2	2	0	0	0	0	0	2	0	0	0	2
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	132	0	0	0	132	0	0	132	132
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	55	0	55	55	0	0	0	4	0	58	0	0	4	58
25	675.1-8 Miscellaneous Expenses	268	0	268	268	0	0	4	4	0	276	10	0	18	286
26	TOTAL WATER O&M EXPENSES	7,764	(239)	7,524	7,764	(239)	132	28	50	(4)	7,730	316	272	554	8,318

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workmen's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workmen's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $860,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0571

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	2,971		2,971	2,971						2,971	149		149	3,120
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	804	(238)	566	804	(238)					566	21		(218)	586
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	274		274	274						274			0	274
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	81		81	81						81	3		3	84
8 620.1-6 Materials and Supplies	479		479	479						479	17		17	496
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	953		953	953						953	35		35	988
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	96		96	96						96	3		3	99
16 650.1-6 Transportation Expense	392		392	392						392	14		14	407
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	100	100	0	100					100	4		103	103
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	(0)		(0)	(0)						(0)	(0)		(0)	(0)
26 TOTAL WATER DIRECT O&M EXPENSES	6,050	(138)	5,911	6,050	(138)	0	0	0	0	5,911	245	0	107	6,157

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,369 = 3.36%, Payroll Taxes - $880,558 / $10,200,369 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,369 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0572

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	211		211	211				23	(2)	232	12		33	244
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	60	(20)	40	60	(20)			2		42	2		(17)	44
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				1		1			1	1
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	2		2	2				3		5	0		3	5
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	0		0	0				1		2	0		1	2
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	7	7	0	7			0		7	0		8	8
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	55		55	55				4		58			4	58
25 675.7 Miscellaneous Expenses	0		0	0				1		2	0		1	2
26 TOTAL WATER CUST ACCT EXPENSES	329	(13)	316	329	(13)	0	0	36	(2)	348	14	0	34	363

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workmen's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workmen's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $680,559 / $10,200,389 = 6.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0573

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (6XX.8)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	631		631	631			15	1	(2)	646	32		47	678
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	228	(108)	120	228	(108)		4	1		126	5	272	173	402
4 *610.8 Purchased Water*	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	11		11	11			0	0		11			0	11
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	52		52	52			1	0		53	2		3	55
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 *632.8 Contractual Services - Acct.*	51		51	51			0	0		51	2		2	53
11 633.8 Contractual Services - Legal	21		21	21			0	0		21	1		1	22
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	25		25	25			1	0		25	1		2	28
14 641.8 Rental of Building/Real Prop.	10		10	10			0	4		14	1		5	15
15 642.8 Rental of Equipment	0		0	0			0	0		0	0		0	0
16 650.8 Transportation Expense	0		0	0			0	0		0	0		0	0
17 656.8 Insurance - Vehicle	30		30	30			1	3		34	1		5	35
18 657.8 Insurance - General Liability	35		35	35			1	2		37	1		4	39
19 658.8 Insurance - Workman's Comp.	1	21	21	1	21		0	0		21	1		21	22
20 659.8 Insurance - Other	20		20	20			0	0		20	1		1	21
21 660.8 Advertising Expense	2		2	2			0	0		2	0		0	2
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		132	0	0		132			132	132
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	268		268	268			4	2		275	10		17	285
26 TOTAL WATER A&G EXPENSES	1,385	(88)	1,297	1,385	(86)	132	28	14	(2)	1,469	57	272	413	1,798

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect *1992 attrition adjustment in final rate at the current allowable rate of* 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0574

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 04/30/85	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	1,748		3,813	2,065	118.14%	2,982	831	27.86%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	59		726	667	1130.55%	101	625	621.27%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	301		285	(16)	-5.39%	514	(229)	-44.55%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	108		81	(27)	-24.77%	184	(103)	-55.90%
8	620.1-8 Materials and Supplies	939		533	(406)	-43.25%	1,602	(1,069)	-66.73%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	0		51	51	N.A.	0	51	N.A.
11	633.1-8 Contractual Services - Legal	0		21	21	N.A.	0	21	N.A.
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	0		978	978	N.A.	0	978	N.A.
14	641.1-8 Rental of Building/Real Prop.	0		10	10	N.A.	0	10	N.A.
15	642.1-8 Rental of Equipment	64		96	32	49.99%	109	(13)	-12.09%
16	650.1-8 Transportation Expense	84		393	309	367.75%	143	250	174.17%
17	656.1-8 Insurance - Vehicle	0		30	30	N.A.	0	30	N.A.
18	657.1-8 Insurance - General Liability	39		35	(4)	-10.71%	67	(32)	-47.67%
19	658.1-8 Insurance - Workman's Comp.	0		128	128	N.A.	0	128	N.A.
20	659.1-8 Insurance - Other	0		20	20	N.A.	0	20	N.A.
21	660.1-8 Advertising Expense	0		2	2	N.A.	0	2	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	92		0	(92)	-100.00%	157	(157)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	17		55	38	221.62%	29	26	88.51%
25	675.1-8 Miscellaneous Expenses	418		268	(150)	-35.80%	713	(445)	-62.37%
26	**TOTAL WATER O&M EXPENSES**	**3,869**		**7,524**	**3,655**	**94.48%**	**6,801**	**924**	**13.99%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,777**		**7,524**	**3,747**	**99.22%**	**6,444**	**1,081**	**14.36%**
28	**Average ERC's**	**23**		**31**	**8**	**34.78%**			
29	**Average Consumer Price Index - U**	**107.8**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**70.61%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheets, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 04/30/85	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-6 Salaries & Wages - Employees	1,291		2,971	1,680	130.19%	2,202	769	34.92%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0		566	566	N.A.	0	566	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	301		274	(27)	-9.00%	514	(240)	-46.66%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	108		81	(27)	-24.77%	184	(103)	-55.90%
8	620.1-6 Materials and Supplies	939		479	(460)	-49.02%	1,602	(1,123)	-70.12%
9	631.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	0		953	953	N.A.	0	953	N.A.
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	0		96	96	N.A.	0	96	N.A.
16	650.1-6 Transportation Expense	0		392	392	N.A.	0	392	N.A.
17	656.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.			100	100	N.A.	0	100	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	0		(0)	(0)	N.A.	0	(0)	N.A.
26	**TOTAL WATER O&M EXPENSES**	**2,639**		**5,911**	**3,273**	**124.03%**	**4,502**	**1,410**	**31.31%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,639**		**5,911**	**3,273**	**124.03%**	**4,502**	**1,410**	**23.64%**
28	**Average ERC's**	**23**		**31**	**8**	**34.78%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**70.61%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheduld, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 04/30/85	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	68		211	143	211.76%	116	96	82.74%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		40	40	N.A.	0	40	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	0		2	2	N.A.	0	2	N.A.
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	0		0	0	N.A.	0	0	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			7	7	N.A.	0	7	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	17		55	38	221.62%	29	26	88.51%
25	675.7 Miscellaneous Expenses	133		0	(133)	-99.70%	227	(226)	-99.83%
26	**TOTAL WATER O&M EXPENSES**	**219**		**316**	**98**	**45.10%**	**371**	**(56)**	**-14.95%**
27	**SUBTOTAL (less accts. 666 & 667)**	**219**		**316**	**98**	**45.10%**	**371**	**(56)**	**-17.58%**
28	**Average ERC's**	**23**		**31**	**8**	**34.78%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**70.81%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 04/30/85	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	390		631	241	61.97%	665	(34)	-5.06%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	59		120	61	103.62%	101	19	19.35%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	0		11	11	N.A.	0	11	N.A.
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	0		52	52	N.A.	0	52	N.A.
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.			51	51	N.A.	0	51	N.A.
11	633.8 Contractual Services - Legal			21	21	N.A.	0	21	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	0		25	25	N.A.	0	25	N.A.
14	641.8 Rental of Building/Real Prop.			10	10	N.A.	0	10	N.A.
15	642.8 Rental of Equipment	64		0	(64)	-99.42%	109	(109)	-99.66%
16	650.8 Transportation Expense	84		0	(84)	-99.69%	143	(143)	-99.82%
17	656.8 Insurance - Vehicle			30	30	N.A.	0	30	N.A.
18	657.8 Insurance - General Liability	39		35	(4)	-10.71%	67	(32)	-47.67%
19	658.8 Insurance - Workman's Comp.			21	21	N.A.	0	21	N.A.
20	659.8 Insurance - Other			20	20	N.A.	0	20	N.A.
21	660.8 Advertising Expense			2	2	N.A.	0	2	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	92		0	(92)	-100.00%	157	(157)	-100.00%
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	285		268	(17)	-6.00%	486	(218)	-44.90%
26	**TOTAL WATER O&M EXPENSES**	**1,013**		**1,297**	**285**	**28.10%**	**1,728**	**(430)**	**-24.92%**
27	**SUBTOTAL (less accts. 666 & 667)**	**921**		**1,297**	**377**	**40.90%**	**1,571**	**(273)**	**-21.06%**
28	**Average ERC's**	**23**		**31**	**8**	**34.78%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**70.61%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	831	27.86%	
2	603.1-S Salaries & Wages - Officers, Etc.	0	N.A.	
3	604.1-S Employee Pensions & Benefits	625	621.27%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(229)	-44.55%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(103)	-55.90%	
8	620.1-S Materials and Supplies	(1,069)	-66.73%	
9	631.1-S Contractual Services - Engr.	0	N.A.	
10	632.1-S Contractual Services - Acct.	51	N.A.	
11	633.1-S Contractual Services - Legal	21	N.A.	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	978	N.A.	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	10	N.A.	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(13)	-12.09%	
16	650.1-S Transportation Expense	250	174.17%	
17	656.1-S Insurance - Vehicle	30	N.A.	
18	657.1-S Insurance - General Liability	(32)	-47.67%	
19	658.1-S Insurance - Workman's Comp.	128	N.A.	
20	659.1-S Insurance - Other	20	N.A.	
21	660.1-S Advertising Expense	2	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(157)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	26	86.51%	
25	675.1-S Miscellaneous Expenses	(445)	-62.37%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	924	13.99%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year *revenues for that system. Do not include rate case expense charges.*

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$526
50	Total Projected Rate Case Expense	1,772,200	526
52	**Annual Amortization Over 4 Years**	**$443,050**	**$132**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	30
57	% of Total	100%	0.0297%
59	(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	There were no major maintenance projects that exceeded 2% of test year revenues per system.			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Putnam / Park Manor

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1991 DEPRECIATION EXPENSE Per Books	(6) Adjustment	(7) Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	40	2.50%	0	0	0
3	302.1 Franchises	6	40	2.50%	0	0	0
4	339.1 Other Plant & Misc.	21	25	4.00%	1	0	1
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	7	0	N.A.	0	0	0
7	304.2 Structures & Improvements	411	33	3.03%	12	0	12
8	305.2 Collect. & Impound.	319	50	2.00%	6	0	6
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	2,233	30	3.33%	74	0	74
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	6	35	2.86%	0	0	0
13	310.2 Power Generation Eq.	3	20	5.00%	0	0	0
14	311.2 Pumping Equipment	3,839	20	5.00%	192	0	192
15	339.2 Other Plant & Misc.	(3)	25	4.00%	(0)	0	(0)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1,776	0	N.A.	0	0	0
18	304.3 Structures & Improvements	520	33	3.03%	16	0	16
19	320.3 Water Treatment Eq.	2,661	22	4.55%	121	0	121
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	0	0	N.A.	0	0	0
23	304.4 Structures & Improvements	0	33	3.03%	0	0	0
24	330.4 Distr. Reservlors	27	37	2.70%	1	0	1
25	331.4 Transm. & Distribution	7,386	43	2.33%	172	0	172
26	333.4 Services	1,737	40	2.50%	43	0	43
27	334.4 Meters & Meter Insallation	1,069	20	5.00%	53	0	53
28	335.4 Hydrants	354	45	2.22%	8	0	8
29	339.4 Other Plant & Misc.	36	25	4.00%	1	0	1
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	158	0	N.A.	0	0	0
32	304.5 Structures & Improvements	782	40	2.50%	20	0	20
33	340.5 Office Furniture & Equipment	401	15	6.67%	27	0	27
34	340.51 Computer Equipment	620	6	16.67%	103	0	103
35	341.5 Transportation Equipment	533	6	16.67%	89	0	89
36	342.5 Stores Equipment	4	18	5.56%	0	0	0
37	343.5 Tools, Shop & Garage	202	16	6.25%	13	0	13
38	344.5 Laboratory Equipment	45	15	6.67%	3	0	3
39	345.5 Power Operated Equipment	263	12	8.33%	22	0	22
40	346.5 Communication Equipment	83	10	10.00%	8	0	8
41	347.5 Miscellaneous Equipment	28	15	6.67%	2	0	2
42	348.5 Other Tangible Plant	22	10	10.00%	2	0	2
43	3XX.X Unclassified-prior rate case	2,621	28	3.57%	94	0	94
44	**INTANGIBLE PLANT**	27		3.67%	1	0	1
45	**SUPPLY & PUMPING**	6,814		4.19%	285	0	285
46	**WATER TREATMENT PLANT**	4,957		2.76%	137	0	137
47	**TRANSM. & DISTRIBUTION**	10,609		2.63%	279	0	279
48	**GENERAL PLANT**	3,143		9.19%	289	0	289
49	**OTHER**	2,621		3.57%	94	0	94
51	**TOTAL DEPRECIATION EXPENSE**	28,172		3.85%	1,084	0	1,084
52	**AMORTIZATION OF CIAC**				(9)	0	(9)
53	**NON-USED AND USEFUL**				(120)	0	(120)
54	**NET DEPRECIATION EXPENSE - WATER**				956	0	956

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
		1991 CIAC AMORTIZATION EXPENSE			
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	4.22%	0	0	0
2 Line/Main Extension Fees	366	2.33%	9	0	9
3 Meter Installation Fees	0	5.00%	0	0	0
4 Contributed Lines	0	2.33%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.40%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	366		9	0	9

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	411	12	3.03%
3	305.2 Collect. & Impound.	319	6	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	2,233	74	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	6	0	2.86%
8	310.2 Power Generation Eq.	3	0	5.00%
9	311.2 Pumping Equipment	3,839	192	5.00%
10	339.2 Other Plant & Misc.	(3)	(0)	4.00%
11	304.3 Structures & Improvements	520	16	3.03%
12	320.3 Water Treatment Eq.	2,661	121	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	27	1	2.70%
15	**COMPOSITE RATE**	10,015	423	4.22%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	7,386	172	2.33%
19	335.4 Hydrants	354	8	2.22%
20	339.4 Other Plant & Misc.	36	1	4.00%
21	**COMPOSITE RATE**	7,776	181	2.33%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	1,069	53	5.00%
24	**COMPOSITE RATE**	1,069	53	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	1,737	43	2.50%
27	**COMPOSITE RATE**	1,737	43	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	10,015	423	4.22%
30	Line / Main Extension Fees & Contri. lines (Line 21)	7,776	181	2.33%
31	Meter Installation Fees (Line 24)	1,069	53	5.00%
32	Service Installation Fees (Line 27)	1,737	43	2.50%
33	**COMPOSITE RATE**	20,598	701	3.40%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

Line No.	(1) Account No. and Name	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE: Adjusted Depr. Exp.	(3) Remove Amortization of CIAC	(4) Depreciation on Invested Plant	(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE: %	(6) Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	0	0	0	0.00%	0
3	302.1 Franchises	0	0	0	0.00%	0
4	339.1 Other Plant & Misc.	1	0	1	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	12	0	12	42.00%	5
8	305.2 Collect. & Impound.	6	0	6	42.00%	3
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	74	0	74	42.00%	31
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	0	0	0	42.00%	0
13	310.2 Power Generation Eq.	0	0	0	0.00%	0
14	311.2 Pumping Equipment	192	0	192	42.00%	81
15	339.2 Other Plant & Misc.	(0)	0	(0)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	16	0	16	0.00%	0
19	320.3 Water Treatment Eq.	121	0	121	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservlors	1	0	1	0.00%	0
25	331.4 Transm. & Distribution	172	0	172	0.00%	0
26	333.4 Services	43	0	43	0.00%	0
27	334.4 Meters & Meter Installation	53	0	53	0.00%	0
28	335.4 Hydrants	8	0	8	0.00%	0
29	339.4 Other Plant & Misc.	1	0	1	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	20	0	20	0.00%	0
33	340.5 Office Furniture & Equipment	27	0	27	0.00%	0
34	340.51 Computer Equipment	103	0	103	0.00%	0
35	341.5 Transportation Equipment	89	0	89	0.00%	0
36	342.5 Stores Equipment	0	0	0	0.00%	0
37	343.5 Tools, Shop & Garage	13	0	13	0.00%	0
38	344.5 Laboratory Equipment	3	0	3	0.00%	0
39	345.5 Power Operated Equipment	22	0	22	0.00%	0
40	346.5 Communication Equipment	8	0	8	0.00%	0
41	347.5 Miscellaneous Equipment	2	0	2	0.00%	0
42	348.5 Other Tangible Plant	2	0	2	0.00%	0
43	3XX.X Unclassified-prior rate case	94	0	94	0.00%	0
44	**INTANGIBLE PLANT**	1	0	1		0
45	**SUPPLY & PUMPING**	285	0	285		120
46	**WATER TREATMENT PLANT**	137	0	137		0
47	**TRANSM. & DISTRIBUTION**	279	0	279		0
48	**GENERAL PLANT**	289	0	289		0
49	**OTHER**	94	0	94		0
51	**TOTAL**	1,084	0	1,084		120
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				11.05%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	267	1	268	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) *FINAL:*	267	5	272		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	329	329		
6		0	0	0		
7	TOTAL	0	329	329		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		510	0	510		
11		0	0	0		
12	TOTAL	510	0	510		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	777	330	1,107		B-1 (W)
19	TOTAL TAXES OTHER *(PRESENT INCOME) FINAL*	777	334	1,110		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 PRE-TAX INCOME:								
2 Operating Revenues	5,933	28	5,961	5,933	103	6,036	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	7,764	(239)	7,524	7,764	554	8,318	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	956	0	956	956	0	956	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	777	334	1,110	777	334	1,110	B-15 (W)	-
8 Pre Tax Operating Expenses	9,496	94	9,591	9,496	888	10,384	-	-
9 TOTAL PRE-TAX INCOME	(3,564)	(66)	(3,630)	(3,564)	(784)	(4,348)	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	(3,564)	(66)	(3,630)	(3,564)	(784)	(4,348)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	18,903	(309)	18,594	18,903	(210)	18,693	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	1,096	(18)	1,078	1,096	(12)	1,084	-	-
17 Total Taxable Income	(4,660)	(48)	(4,708)	(4,660)	(772)	(5,432)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	(1,754)	(18)	(1,772)	(1,754)	(291)	(2,044)	-	-
20 Less:								
21 Parent Debt Adjustment	64	0	64	64	0	64	C-9 (W)	-
22 Investment Tax Credit	13	0	13	13	0	13	C-8 (W)	-
23 TOTAL INCOME TAXES	(1,831)	(18)	(1,849)	(1,831)	(291)	(2,121)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE

Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	1991 Aquisition Adjustment Amort. Exp. Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	**NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)

1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE

Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	11.05%	0.00%	11.05%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Picciola Island - 564

Lake County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

AVERAGE 1991 RATE BASE (FINAL)

Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
	(1)	(2)	(3)	(4)	(5)
1	Utility Plant in Service	99,480	(221)	99,259	A-5 (W)
2	Utility Land & Land Rights	2,722	0	2,722	A-5 (W)
3	Non-Used & Useful	(903)	0	(903)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(39,038)	(99)	(39,137)	A-9 (W)
6	CIAC	(35,687)	0	(35,687)	A-12 (W)
7	Accumulated Amortization of CIAC	17,389	0	17,389	A-14 (W)
8	Acquisition Adjustments	9,400	0	9,400	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	(2,491)	0	(2,491)	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	1,869	0	1,869	C-7 (W)
12	Working Capital Allowance	1,578	250	1,828	A-17 (W)
13	TOTAL WATER RATE BASE	54,319	(70)	54,249	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	99,480	(221)	99,259	A-5 (W)
2	Utility Land & Land Rights	2,722	0	2,722	A-5 (W)
3	Non-Used & Useful	(903)	0	(903)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(39,038)	(99)	(39,137)	A-9 (W)
6	CIAC	(35,687)	0	(35,687)	A-12 (W)
7	Accumulated Amortization of CIAC	17,389	0	17,389	A-14 (W)
8	Acquisition Adjustments	9,400	0	9,400	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	(2,491)	0	(2,491)	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	1,869	0	1,869	C-7 (W)
12	Working Capital Allowance	1,578	(67)	1,511	A-17 (W)
13	TOTAL WATER RATE BASE	54,319	(387)	53,932	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(455)	14	(221)	A-5 (W)
3					
4	2.				
5					
6					
7		(455)	14	(221)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	66	66	66	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(330)	(165)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		66	(264)	(99)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(67)	(67)	(67)	A-17 (W)
38					
39	2.				
40					
41					
42		(67)	(67)	(67)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	250	250	250	A-17 (W)
45					
46	2.				
47					
48					
49		250	250	250	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(456)	(318)	(387)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(139)	(1)	(70)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	67,776
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	67,776
38	1985 Additions	3,721
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	3,721
42	**12/31/85 BALANCE**	71,497

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	71,497
2	1986 Additions	9,307
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	9,307
6	**12/31/86 BALANCE**	80,804
7	1987 Additions	5,838
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	5,838
11	**12/31/87 BALANCE**	86,642
12	1988 Additions	5,902
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	5,902
16	**12/31/88 BALANCE**	92,544
17	1989 Additions	3,735
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,735
21	**12/31/89 BALANCE**	96,279
22	1990 Additions (A/C 101)	(485)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(485)
27	**12/31/90 BALANCE**	95,794
28	1990 General Plant Reallocation Adjustments *	(6,373)
29	**12/31/90 ADJUSTED BALANCE**	89,421
30	1991 Additions (A/C 101)	25,561
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	14
34	1991 Net Additions	25,575
35	**12/31/91 BALANCE**	114,996

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 INTANGIBLE PLANT										
2 301.1 Organization	455	(469)	0	(14)	(455)	14	0	221	(221)	(0)
3 302.1 Franchises	281	0	0	281	0	0	281	281	0	281
4 339.1 Other Plant & Misc.	1,123	0	0	1,123	0	0	1,123	1,123	0	1,123
5 SOURCE OF SUPPLY & PUMPING										
6 303.2 Land & Land Rights	31	0	0	31	0	0	31	31	0	31
7 304.2 Structures & Improvements	4,185	0	0	4,185	0	0	4,185	4,185	0	4,185
8 305.2 Collect. & Impound.	1,196	0	0	1,196	0	0	1,196	1,196	0	1,196
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	676	0	0	676	0	0	676	676	0	676
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	18	710	0	728	0	0	728	373	0	373
13 310.2 Power Generation Eq.	15	21,952	0	21,967	0	0	21,967	10,991	0	10,991
14 311.2 Pumping Equipment	33,052	0	0	33,052	0	0	33,052	33,052	0	33,052
15 339.2 Other Plant & Misc.	(13)	0	0	(13)	0	0	(13)	(13)	0	(13)
16 WATER TREATMENT PLANT										
17 303.3 Land & Land Rights	2,001	0	0	2,001	0	0	2,001	2,001	0	2,001
18 304.3 Structures & Improvements	810	0	0	810	0	0	810	810	0	810
19 320.3 Water Treatment Eq.	3,543	0	0	3,543	0	0	3,543	3,543	0	3,543
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 TRANSMISSION & DISTRIBUTION										
22 303.4 Land & Land Rights	2	0	0	2	0	0	2	2	0	2
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	(29)	0	0	(29)	0	0	(29)	(29)	0	(29)
25 331.4 Transm. & Distribution	15,713	0	0	15,713	0	0	15,713	15,713	0	15,713
26 333.4 Services	8,415	585	0	9,000	0	0	9,000	8,708	0	8,708
27 334.4 Meters & Meter Insallation	4,533	1,732	0	6,265	0	0	6,265	5,399	0	5,399
28 335.4 Hydrants	64	0	0	64	0	0	64	64	0	64
29 339.4 Other Plant & Misc.	152	0	0	152	0	0	152	152	0	152
30 GENERAL PLANT										
31 303.5 Land & Land Rights	700	(23)	0	676	0	0	676	688	0	688
32 304.5 Structures & Improvements	3,375	83	0	3,459	0	0	3,459	3,417	0	3,417
33 340.5 Office Furniture & Equipme	1,739	28	0	1,767	0	0	1,767	1,753	0	1,753
34 340.51 Computer Equipment	2,292	832	0	3,124	0	0	3,124	2,708	0	2,708
35 341.5 Transportation Equipment	2,242	173	0	2,415	0	0	2,415	2,328	0	2,328
36 342.5 Stores Equipment	17	4	0	21	0	0	21	19	0	19
37 343.5 Tools, Shop & Garage	891	(17)	0	874	0	0	874	882	0	882
38 344.5 Laboratory Equipment	189	13	0	202	0	0	202	195	0	195
39 345.5 Power Operated Equipment	1,202	(103)	0	1,098	0	0	1,098	1,150	0	1,150
40 346.5 Communication Equipment	349	28	0	377	0	0	377	363	0	363
41 347.5 Miscellaneous Equipment	109	28	0	137	0	0	137	123	0	123
42 348.5 Other Tangible Plant	94	5	0	99	0	0	99	96	0	96
43										
44 INTANGIBLE PLANT	1,859	(469)	0	1,390	(455)	14	1,404	1,625	(221)	1,404
45 SUPPLY & PUMPING	39,160	22,662	0	61,822	0	0	61,822	50,491	0	50,491
46 WATER TREATMENT PLANT	6,354	0	0	6,354	0	0	6,354	6,354	0	6,354
47 TRANSM. & DISTRIBUTION	28,850	2,317	0	31,167	0	0	31,167	30,008	0	30,008
48 GENERAL PLANT	13,198	1,051	0	14,249	0	0	14,249	13,724	0	13,724
49										
50 TOTAL PLANT IN SERVICE	89,421	25,561	0	114,982	(455)	14	114,996	102,202	(221)	101,981
51 LAND & LAND RIGHTS	2,734	(23)	0	2,710	0	0	2,710	2,722	0	2,722
52 TOTAL PIS LESS LAND	86,687	25,584	0	112,272	(455)	14	112,286	99,480	(221)	99,259

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contr. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	0	0	(0)	0%	0
3	302.1 Franchises	281	0	0	281	0%	0
4	339.1 Other Plant & Misc.	1,123	0	0	1,123	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	31	0	0	31	0%	0
7	304.2 Structures & Improvements	4,185	0	0	4,185	0%	0
8	305.2 Collect. & Impound.	1,196	0	0	1,196	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	676	0	0	676	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	373	0	0	373	0%	0
13	310.2 Power Generation Eq.	10,991	0	0	10,991	0%	0
14	311.2 Pumping Equipment	33,052	0	0	33,052	0%	0
15	339.2 Other Plant & Misc.	(13)	0	0	(13)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	2,001	0	0	2,001	0%	0
18	304.3 Structures & Improvements	810	0	0	810	0%	0
19	320.3 Water Treatment Eq.	3,543	0	0	3,543	47%	1,665
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	2	0	0	2	0%	0
23	304.4 Structures & Improvements	0	0	0	0	0%	0
24	330.4 Distr. Reservoirs	(29)	0	0	(29)	0%	0
25	331.4 Transm. & Distribution	15,713	0	0	15,713	0%	0
26	333.4 Services	8,708	0	0	8,708	0%	0
27	334.4 Meters & Meter Insallation	5,399	0	0	5,399	0%	0
28	335.4 Hydrants	64	0	0	64	0%	0
29	339.4 Other Plant & Misc.	152	0	0	152	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	688	0	0	688	0%	0
32	304.5 Structures & Improvements	3,417	0	0	3,417	0%	0
33	340.5 Office Furniture & Equipment	1,753	0	0	1,753	0%	0
34	340.51 Computer Equipment	2,708	0	0	2,708	0%	0
35	341.5 Transportation Equipment	2,328	0	0	2,328	0%	0
36	342.5 Stores Equipment	19	0	0	19	0%	0
37	343.5 Tools, Shop & Garage	882	0	0	882	0%	0
38	344.5 Laboratory Equipment	195	0	0	195	0%	0
39	345.5 Power Operated Equipment	1,150	0	0	1,150	0%	0
40	346.5 Communication Equipment	363	0	0	363	0%	0
41	347.5 Miscellaneous Equipment	123	0	0	123	0%	0
42	348.5 Other Tangible Plant	96	0	0	96	0%	0
43							
44	**INTANGIBLE PLANT**	1,404	0	0	1,404		0
45	**SUPPLY & PUMPING**	50,491	0	0	50,491		0
46	**WATER TREATMENT PLANT**	6,354	0	0	6,354		1,665
47	**TRANSM. & DISTRIBUTION**	30,008	0	0	30,008		0
48	**GENERAL PLANT**	13,724	0	0	13,724		0
49							
50	**TOTAL PLANT IN SERVICE**	101,981	0	0	101,981		1,665
51	**LAND & LAND RIGHTS**	2,722	0	0	2,722		0
52	**TOTAL PIS LESS LAND**	99,259	0	0	99,259		1,665
53		Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				1.63%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	1,665	0	1,665	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(861)	0	(861)	A-9 (W)
4 Other (Net Aquisition Adjustments)	99	0	99	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	903	0	903	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the last year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	**18,041**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**18,041**
38	1985 Additions	3,188
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	3,188
42	**12/31/85 BALANCE**	**21,229**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**21,229**
2	1986 Additions	3,449
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	3,449
6	**12/31/86 BALANCE**	**24,678**
7	1987 Additions	3,758
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	3,758
11	**12/31/87 BALANCE**	**28,436**
12	1988 Additions	4,042
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,042
16	**12/31/88 BALANCE**	**32,478**
17	1989 Additions	4,399
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	4,399
21	**12/31/89 BALANCE**	**36,877**
22	1990 Additions	4,307
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	4,307
26	**12/31/90 BALANCE**	**41,184**
27	1990 General Plant Reallocation Adjustments *	(4,518)
28	**12/31/90 ADJUSTED BALANCE**	**36,666**
29	1991 Additions	4,744
30	1991 Retirements	0
31	1991 Adjustments	264
32	1991 Net Additions	5,008
33	**12/31/91 BALANCE**	**41,674**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1	**INTANGIBLE PLANT**									
2	301.1 Organization	66	(0)	66	(66)	(66)	(0)	66	(66)	(0)
3	302.1 Franchises	39	7	46	0	0	46	43	0	43
4	339.1 Other Plant & Misc.	161	45	206	0	0	206	184	0	184
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,505	127	1,632	0	0	1,632	1,568	0	1,568
8	305.2 Collect. & Impound.	108	24	132	0	0	132	120	0	120
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	282	23	304	0	0	304	293	0	293
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	11	12	0	0	12	7	0	7
13	310.2 Power Generation Eq.	3	550	552	0	0	552	278	0	278
14	311.2 Pumping Equipment	18,525	1,653	20,177	0	0	20,177	19,351	0	19,351
15	339.2 Other Plant & Misc.	(1)	(1)	(1)	0	0	(1)	(1)	0	(1)
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	108	25	132	0	0	132	120	0	120
19	320.3 Water Treatment Eq.	1,750	161	1,911	0	0	1,911	1,831	0	1,831
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**									
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservlors	330	(1)	329	0	0	329	330	0	330
25	331.4 Transm. & Distribution	6,046	365	6,412	0	0	6,412	6,229	0	6,229
26	333.4 Services	2,114	218	2,332	0	0	2,332	2,223	0	2,223
27	334.4 Meters & Meter Installation	1,288	270	1,558	0	0	1,558	1,423	0	1,423
28	335.4 Hydrants	3	1	5	0	0	5	4	0	4
29	339.4 Other Plant & Misc.	21	6	27	0	0	27	24	0	24
30	**GENERAL PLANT**									
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	446	85	532	0	0	532	489	0	489
33	340.5 Office Furniture & Equipment	561	117	678	0	0	678	620	0	620
34	340.51 Computer Equipment	288	451	739	0	330	1,070	514	165	679
35	341.5 Transportation Equipment	1,418	388	1,806	0	0	1,806	1,612	0	1,612
36	342.5 Stores Equipment	5	1	6	0	0	6	6	0	6
37	343.5 Tools, Shop & Garage	403	55	458	0	0	458	430	0	430
38	344.5 Laboratory Equipment	84	13	97	0	0	97	91	0	91
39	345.5 Power Operated Equipment	919	96	1,015	0	0	1,015	967	0	967
40	346.5 Communication Equipment	134	36	171	0	0	171	153	0	153
41	347.5 Miscellaneous Equipment	19	8	27	0	0	27	23	0	23
42	348.5 Other Tangible Plant	38	10	48	0	0	48	43	0	43
43										
44	**INTANGIBLE PLANT**	266	52	318	(66)	(66)	252	292	(66)	226
45	**SUPPLY & PUMPING**	20,422	2,386	22,808	0	0	22,808	21,615	0	21,615
46	**WATER TREATMENT PLANT**	1,858	186	2,044	0	0	2,044	1,951	0	1,951
47	**TRANSM. & DISTRIBUTION**	9,804	860	10,663	0	0	10,663	10,233	0	10,233
48	**GENERAL PLANT**	4,316	1,261	5,577	0	330	5,907	4,947	165	5,112
49										
50	**TOTAL WATER ACCUM. DEP.**	36,666	4,744	41,410	(66)	264	41,674	39,038	99	39,137

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0%	0
3 302.1 Franchises	43	0	43	0%	0
4 339.1 Other Plant & Misc.	184	0	184	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	1,568	0	1,568	0%	0
8 305.2 Collect. & Impound.	120	0	120	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	293	0	293	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	7	0	7	0%	0
13 310.2 Power Generation Eq.	278	0	278	0%	0
14 311.2 Pumping Equipment	19,351	0	19,351	0%	0
15 339.2 Other Plant & Misc.	(1)	0	(1)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	120	0	120	0%	0
19 320.3 Water Treatment Eq.	1,831	0	1,831	47%	861
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservlors	330	0	330	0%	0
25 331.4 Transm. & Distribution	6,229	0	6,229	0%	0
26 333.4 Services	2,223	0	2,223	0%	0
27 334.4 Meters & Meter Insallation	1,423	0	1,423	0%	0
28 335.4 Hydrants	4	0	4	0%	0
29 339.4 Other Plant & Misc.	24	0	24	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	489	0	489	0%	0
33 340.5 Office Furniture & Equipment	620	0	620	0%	0
34 340.51 Computer Equipment	679	0	679	0%	0
35 341.5 Transportation Equipment	1,612	0	1,612	0%	0
36 342.5 Stores Equipment	6	0	6	0%	0
37 343.5 Tools, Shop & Garage	430	0	430	0%	0
38 344.5 Laboratory Equipment	91	0	91	0%	0
39 345.5 Power Operated Equipment	967	0	967	0%	0
40 346.5 Communication Equipment	153	0	153	0%	0
41 347.5 Miscellaneous Equipment	23	0	23	0%	0
42 348.5 Other Tangible Plant	43	0	43	0%	0
43					
44 **INTANGIBLE PLANT**	226	0	226		0
45 **SUPPLY & PUMPING**	21,615	0	21,615		0
46 **WATER TREATMENT PLANT**	1,951	0	1,951		861
47 **TRANSM. & DISTRIBUTION**	10,233	0	10,233		0
48 **GENERAL PLANT**	5,112	0	5,112		0
49					
50 **TOTAL**	39,137	0	39,137		861
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				2.20%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	26,929
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	26,929
38	1985 Additions	1,750
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	1,750
42	**12/31/85 BALANCE**	28,679

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	**28,679**
2	1986 Additions	1,350
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,350
6	**12/31/86 BALANCE**	**30,029**
7	1987 Additions	1,900
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,900
11	**12/31/87 BALANCE**	**31,929**
12	1988 Additions	1,625
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,625
16	**12/31/88 BALANCE**	**33,554**
17	1989 Additions	775
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	775
21	**12/31/89 BALANCE**	**34,329**
22	1990 Additions	725
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	725
26	**12/31/90 BALANCE**	**35,054**
27	1991 Additions	1,265
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,265
31	**12/31/91 BALANCE**	**36,319**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 CIAC						AVERAGE 1991 CIAC		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
	WATER									
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	28,829	0	28,829	0	0	28,829	28,829	0	28,829
3	Meter Installation Fees	6,225	1,265	7,490	0	0	7,490	6,858	0	6,858
4	Contributed Lines	0	0	0	0	0	0	0	0	0
5	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	35,054	1,265	36,319	0	0	36,319	35,687	0	35,687

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	10,570
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	10,570
38	1985 Additions	959
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	959
42	**12/31/85 BALANCE**	11,529

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**11,529**
2	1986 Additions	1,013
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,013
6	**12/31/86 BALANCE**	**12,542**
7	1987 Additions	1,069
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,069
11	**12/31/87 BALANCE**	**13,611**
12	1988 Additions	1,130
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,130
16	**12/31/88 BALANCE**	**14,741**
17	1989 Additions	1,171
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,171
21	**12/31/89 BALANCE**	**15,912**
22	1990 Additions	968
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	968
26	**12/31/90 BALANCE**	**16,880**
27	1991 Additions	1,018
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,018
31	**12/31/91 BALANCE**	**17,898**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	16,055	675	16,730	0	0	16,730	16,392	0	16,392
3 Meter Installation Fees	825	343	1,168	0	0	1,168	997	0	997
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER ACCUM. AMORT. CIAC	16,880	1,018	17,898	0	0	17,898	17,389	0	17,389

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary.
* If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ BALANCE	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ BALANCE	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ BALANCE	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ BALANCE	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ BALANCE	0
15	19__ Additions	0
16	19__ Adjustments	
16		0
17	__/__/__ BALANCE	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	12,627	(539)	12,088	12,627	1,998	14,625	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,578	(67)	1,511	1,578	250	1,828	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	206,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. 17168 ENDED 12/31/84**	9,400	**BALANCE PER ORDER NO. 17168 ENDED 12/31/84**	(1,269)
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	9,400	**12/31/84 Adjusted Balance**	(1,269)
			Amortization from 1/1/85 thru 12/31/90	(1,128)
4	**12/31/91 BALANCE**	9,400	**12/31/90 BALANCE**	(2,397)
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	9,400	1991 Amortization Expense	(188)
6			**12/31/91 BALANCE**	(2,585)
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	(2,491)

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	9,400	Above	-
10	Composite Non-Used & Useful Plant in Service - %	1.63%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	153	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	(2,491)	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	2.20%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	(55)	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	99	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Picciola Island - 564

Lake County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	26,657	387	27,044	1,242	28,286	4.59%	B-4, B-3 (W)
3 Other Revenues	336	179	515	0	515		B-4 (W)
4 **TOTAL OPERATING REVENUES**	26,993	566	27,559	1,242	28,801		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	12,627	1,998	14,625	0	14,625		B-5 (W)
6 Depreciation, net of CIAC Amort.	3,650	0	3,650	0	3,650		B-13 (W)
7 Amortization	185	0	185	0	185		B-18 (W)
8 Taxes Other Than Income	2,085	474	2,559	56	2,615		B-15, B-3 (W)
9 Provision For Income Taxes	1,719	(716)	1,003	446	1,449		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	20,266	1,756	22,022	502	22,524		
11 **NET OPERATING INCOME:**	6,727	(1,190)	5,537	740	6,277		
12 **RATE BASE**	54,319		54,249		54,249		A-1 (W)
13 **RATE OF RETURN**	12.38%		10.21%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	26,657	387	27,044	(856)	26,188	-3.16%	B-4, B-3 (W)
3	Other Revenues	336	0	336	0	336		B-4 (W)
4	**TOTAL OPERATING REVENUES**	26,993	387	27,380	(856)	26,524		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	12,627	(539)	12,088	0	12,088		B-5 (W)
6	Depreciation, net of CIAC Amort.	3,650	0	3,650	0	3,650		B-13 (W)
7	Amortization	185	0	185	0	185		B-18 (W)
8	Taxes Other Than Income	2,085	466	2,551	(39)	2,513		B-15, B-3 (W)
9	Provision For Income Taxes	1,719	178	1,897	(307)	1,589		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	20,266	106	20,372	(346)	20,026		
11	**NET OPERATING INCOME:**	6,727	281	7,008	(510)	6,499		
12	**RATE BASE**	54,319		53,932		53,932		A-1 (W)
13	**RATE OF RETURN**	12.38%		13.00%		12.05%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	13.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.05%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	53,932		54,249		A-1 (W)	-
5	Required Income (L3 x L4)	6,499		6,277		-	-
6	Adjusted Income under Present Rates	7,008		5,537		B-1 (W)	-
7	Income Deficiency (L5 - L6)	(510)		740		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	(817)		1,186		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	(856)		1,242		-	B-1 (W)
12	***INCOME TAX ADJUSTMENT:***						
13	Revenue Increase before RAF (L9)	(817)		1,186		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	(307)		446		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	(39)		56		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	(510)		740			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	13.95%	6.29%
25	Adjustment for Gas	-2.41%	13.95%	-0.34%
26	**TOTAL**	100.00%		12.05%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

Schedule: B-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-1 (W)

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	387	566	B-4 (W)
3				
4	2.			
5				
6				
7		387	566	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(539)	(539)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		574	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		122	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		219	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(17)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		453	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,186	B-5 (W)
22				
23				
24		(539)	1,998	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	17	25	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	449	449	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		466	474	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	178	(716)	B-16 (W)
48				
49	2.			
50				
51				
52		178	(716)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	281	(1,190)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)
	1991 REVENUES (PRESENT)		
Line No. Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1 **WATER SALES:**			
2 460 Unmetered Water Revenue	0	0	
3 461.1 Metered - Residential	26,504	0	
4 461.2 Metered - Commercial	0	0	
5 461.3 Metered - Industrial	0	0	
6 461.4 Metered - Pubic Authorities	0	0	
7 461.5 Metered - Multi-Family	0	0	
8 **SUBTOTAL WATER SALES**	26,504	540	27,044
9 **OTHER WATER SALES:**			
10 462.1 Public Fire Protection	0	0	
11 462.2 Private Fire Protection	0	0	
12 464 Other Sales - Public Authorities	0	0	
13 465 Irrigation Customers	0	0	
14 466 Sales for Resale	0	0	
15 467 Interdepartmental Sales	0	0	
475 Unbilled Revenues	153	0	
16 **SUBTOTAL OTHER WATER SALES**	153	(153)	0
17 **TOTAL WATER SALES**	26,657	387	27,044
18 **OTHER WATER REVENUES:**			
19 470 Forfeited Discounts	0	0	
20 471 Misc. Service Revenues	336	0	
21 472 Rents from Water Property	0	0	
22 473 Interdepartmental Rents	0	0	
23 474 Other Water Revenues	0	0	-
24 **TOTAL OTHER WATER REVENUES**	336	179	515
25 **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	26,993	387	27,380
26 **GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	26,993	566	27,559

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	5,202	425	5,626	1,525	76	1,601	922	144	1,065	2,755	205	2,960
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,701	544	2,245	439	(138)	301	264	(74)	190	998	756	1,754
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,702	5	1,707	1,655	0	1,655	0	4	4	47	1	48
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	40	1	41	40	1	41	0	0	0	0	0	0
8	620 Materials and Supplies	432	35	468	195	7	203	9	15	24	228	13	241
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	222	9	231	0	0	0	0	0	0	222	9	231
11	633 Contractual Services - Legal	90	5	96	0	0	0	0	0	0	90	5	96
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,224	48	1,272	1,117	41	1,157	0	0	0	108	7	115
14	641 Rental of Building/Real Prop.	43	21	64	0	0	0	0	0	0	43	21	64
15	642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650 Transportation Expense	175	13	188	172	6	178	1	6	7	1	1	2
17	656 Insurance - Vehicle	131	22	153	0	0	0	0	0	0	131	22	153
18	657 Insurance - General Liability	152	17	169	0	0	0	0	0	0	152	17	169
19	658 Insurance - Workman's Comp.	3	179	182	0	53	53	0	33	33	3	93	96
20	659 Insurance - Other	89	4	93	0	0	0	0	0	0	89	4	93
21	660 Advertising Expense	9	1	10	0	0	0	0	0	0	9	1	10
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	574	574	0	0	0	0	0	0	0	574	574
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	239	16	254	0	0	0	239	16	254	0	0	0
25	675 Miscellaneous Expenses	1,172	78	1,250	0	0	0	2	6	7	1,170	73	1,243
26	TOTAL WATER O&M EXPENSES	12,627	1,998	14,625	5,143	46	5,189	1,437	149	1,585	6,048	1,803	7,851
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	5,202	425	5,626	1,525	76	1,601	922	144	1,065	2,755	205	2,960
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,701	544	2,245	439	(138)	301	264	(74)	190	998	756	1,754
31	TOTAL WATER LABOR COSTS	6,903	968	7,871	1,964	(62)	1,902	1,186	70	1,255	3,753	961	4,714

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SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1991 DIRECT O&M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1991 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1991 ALLOCATED A&G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	5,202	0	5,202	1,525	0	1,525	922	0	922	2,755	0	2,755
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,701	(711)	990	439	(149)	290	264	(89)	175	998	(473)	525
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,702	0	1,702	1,655	0	1,655	0	0	0	47	0	47
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	40	0	40	40	0	40	0	0	0	0	0	0
8	620 Materials and Supplies	432	0	432	195	0	195	9	0	9	228	0	228
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	222	0	222	0	0	0	0	0	0	222	0	222
11	633 Contractual Services - Legal	90	0	90	0	0	0	0	0	0	90	0	90
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,224	0	1,224	1,117	0	1,117	0	0	0	108	0	108
14	641 Rental of Building/Real Prop.	43	0	43	0	0	0	0	0	0	43	0	43
15	642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650 Transportation Expense	175	0	175	172	0	172	1	0	1	1	0	1
17	656 Insurance - Vehicle	131	0	131	0	0	0	0	0	0	131	0	131
18	657 Insurance - General Liability	152	0	152	0	0	0	0	0	0	152	0	152
19	658 Insurance - Workman's Comp.	3	172	175	0	51	51	0	31	31	3	90	93
20	659 Insurance - Other	89	0	89	0	0	0	0	0	0	89	0	89
21	660 Advertising Expense	9	0	9	0	0	0	0	0	0	9	0	9
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	239	0	239	0	0	0	239	0	239	0	0	0
25	675 Miscellaneous Expenses	1,172	0	1,172	0	0	0	2	0	2	1,170	0	1,170
26	**TOTAL WATER O&M EXPENSES**	12,627	(539)	12,088	5,143	(98)	5,045	1,437	(58)	1,379	6,048	(383)	5,664
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	5,202	0	5,202	1,525	0	1,525	922	0	922	2,755	0	2,755
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,701	(711)	990	439	(149)	290	264	(89)	175	998	(473)	525
31	**TOTAL WATER LABOR COSTS**	6,903	(711)	6,192	1,964	(149)	1,815	1,186	(89)	1,097	3,753	(473)	3,280

0625

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	419	458	564	426	497	596	325	384	345	381	321	486	5,202	0	5,202	425	5,626
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	158	150	185	135	155	182	111	127	115	126	107	148	1,701	(711)	990	544	2,245
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	135	108	107	148	145	156	140	111	194	172	142	143	1,702	0	1,702	5	1,707
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	40	0	0	0	0	0	0	0	0	0	40	0	40	1	41
8	620.1-8 Materials and Supplies	(35)	64	88	20	22	32	21	23	22	126	23	25	432	0	432	35	468
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	16	19	18	18	19	18	19	17	19	19	17	22	222	0	222	9	231
11	633.1-8 Contractual Services - Legal	6	8	7	7	8	7	8	7	8	8	7	9	90	0	90	5	96
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	8	1,049	9	9	34	9	9	33	9	34	8	13	1,224	0	1,224	48	1,272
14	641.1-8 Rental of Building/Real Prop.	3	4	3	4	4	4	4	3	4	4	3	4	43	0	43	21	64
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
16	650.1-8 Transportation Expense	15	36	40	13	13	16	1	11	7	11	3	9	175	0	175	13	188
17	656.1-8 Insurance - Vehicle	9	11	11	11	11	11	11	10	11	11	10	13	131	0	131	22	153
18	657.1-8 Insurance - General Liability	11	13	12	12	13	13	13	12	13	13	11	15	152	0	152	17	169
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	3	172	175	179	182
20	659.1-8 Insurance - Other	6	8	7	7	8	7	8	7	8	8	7	9	89	0	89	4	93
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	1	10
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	574	574
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	13	19	24	19	21	16	19	20	17	20	23	28	239	0	239	16	254
25	675.1-8 Miscellaneous Expenses	84	100	94	96	99	97	102	92	99	102	88	118	1,172	0	1,172	78	1,250
26	TOTAL WATER O&M EXPENSES	851	2,048	1,211	925	1,048	1,166	793	860	870	1,037	772	1,046	12,627	(539)	12,088	1,998	14,625

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	5,202	425	5,626
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,701	544	2,245
31	TOTAL WATER LABOR COSTS	6,903	968	7,871

0626

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M *Per Books* O & M	*Interim* Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	171	148	250	127	185	305	13	89	48	64	26	100	1,525	0	1,525	76	1,601
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	72	44	78	32	48	82	3	26	13	18	7	17	439	(149)	290	(138)	301
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	131	104	103	144	141	152	136	107	190	168	139	139	1,655	0	1,655	0	1,655
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	40	0	0	0	0	0	0	0	0	0	40	0	40	1	41
8	620.1-6 Materials and Supplies	(52)	44	69	1	2	13	1	5	2	105	5	1	195	0	195	7	203
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	1,040	0	0	25	0	0	25	0	25	0	2	1,117	0	1,117	41	1,157
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	15	36	39	13	13	16	1	11	7	11	3	9	172	0	172	6	178
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	51	51	53	53
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	668.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	338	1,416	580	316	413	567	154	263	260	399	180	267	5,143	(98)	5,045	46	5,189
27														Total Labor			Total Labor	Adjustments	Total Adj. Labor
28														601.1-6 Salaries & Wages - Employees			1,525	76	1,601
29														603.1-6 Salaries & Wages - Officers, Etc.			0	0	0
30														604.1-6 Employee Pensions & Benefits			439	(138)	301
31														TOTAL WATER DIRECT LABOR COSTS			1,964	(62)	1,902

0627

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 CUSTOMER ACCTS.				
1	601.7 Salaries & Wages - Employees	50	75	92	74	79	63	72	79	64	77	87	108	922	0	922	144	1,065
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	14	21	26	21	23	18	21	23	18	22	25	31	264	(89)	175	(74)	190
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	4
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	0	1	1	1	1	1	1	1	1	1	1	1	9	0	9	15	24
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	6	7
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	31	31	33	33
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	13	19	24	19	21	16	19	20	17	20	23	28	239	0	239	16	254
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	6	7
26	TOTAL WATER CUSTOMER ACCOUNTS	79	117	144	116	124	99	113	123	100	120	136	168	1,437	(58)	1,379	149	1,585

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	922	144	1,065
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	264	(74)	190
31	TOTAL WATER CUST ACCTS LABOR COSTS	1,186	70	1,255

0628

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 A & G Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.8 Salaries & Wages - Employees	198	235	222	225	233	228	240	216	233	241	208	278	2,755	0	2,755	205	2,960
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	72	85	80	81	84	83	87	78	84	87	75	101	998	(473)	525	756	1,754
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	3	4	4	4	4	4	4	4	4	4	4	5	47	0	47	1	48
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	16	19	18	19	19	19	20	18	19	20	17	23	228	0	228	13	241
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	16	19	18	18	19	18	19	17	19	19	17	22	222	0	222	9	231
11	633.8 Contractual Services - Legal	6	8	7	7	8	7	8	7	8	8	7	9	90	0	90	5	96
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	8	9	9	9	9	9	9	8	9	9	8	11	108	0	108	7	115
14	641.8 Rental of Building/Real Prop.	3	4	3	4	4	4	4	3	4	4	3	4	43	0	43	21	64
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	2
17	656.8 Insurance - Vehicle	9	11	11	11	11	11	11	10	11	11	10	13	131	0	131	22	153
18	657.8 Insurance - General Liability	11	13	12	12	13	13	13	12	13	13	11	15	152	0	152	17	169
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	3	90	93	93	96
20	659.8 Insurance - Other	6	8	7	7	8	7	8	7	8	8	7	9	89	0	89	4	93
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	1	10
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	574	574
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	84	100	94	95	99	97	102	92	99	102	88	118	1,170	0	1,170	73	1,243
26	TOTAL WATER A&G EXPENSES	435	515	487	493	511	500	526	475	510	528	456	611	6,048	(383)	5,664	1,803	7,851
27														Total Labor		Total Labor	Adjustments	Total Adj. Labor
28														601.8 Salaries & Wages - Employees		2,755	205	2,960
29														603.8 Salaries & Wages - Officers, Etc.		0	0	0
30														604.8 Employee Pensions & Benefits		998	756	1,754
31														TOTAL WATER A&G LABOR COSTS		3,753	961	4,714

0629

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Lake / Piccola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-.8 Salaries & Wages - Employees	5,202	0	5,202	5,202	0	0	67	107	(17)	5,358	268	0	425	5,626
2 603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-.8 Employee Pensions & Benefits	1,701	(711)	990	1,701	(711)	0	18	14	0	1,022	37	1,186	544	2,245
4 610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-.8 Purchased Power	1,702	0	1,702	1,702	0	0	1	4	0	1,707	0	0	5	1,707
6 616.1-.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-.8 Chemicals	40	0	40	40	0	0	0	0	0	40	1	0	1	41
8 620.1-.8 Materials and Supplies	432	0	432	432	0	0	3	16	0	451	16	0	35	466
9 631.1-.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-.8 Contractual Services - Acct.	222	0	222	222	0	0	1	0	0	223	8	0	9	231
11 633.1-.8 Contractual Services - Legal	90	0	90	90	0	0	2	0	0	92	3	0	5	96
12 634.1-.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-.8 Contractual Services - Other	1,224	0	1,224	1,224	0	0	3	0	0	1,228	45	0	48	1,272
14 641.1-.8 Rental of Building/Real Prop.	43	0	43	43	0	0	0	19	0	62	2	0	21	64
15 642.1-.8 Rental of Equipment	2	0	2	2	0	0	0	0	0	2	0	0	0	2
16 650.1-.8 Transportation Expense	175	0	175	175	0	0	1	6	0	181	7	0	13	188
17 656.1-.8 Insurance - Vehicle	131	0	131	131	0	0	3	13	0	147	5	0	22	153
18 657.1-.8 Insurance - General Liability	152	0	152	152	0	0	3	8	0	163	6	0	17	169
19 658.1-.8 Insurance - Workman's Comp.	3	172	175	3	172	0	0	1	0	176	6	0	179	182
20 659.1-.8 Insurance - Other	89	0	89	89	0	0	0	0	0	89	3	0	4	93
21 660.1-.8 Advertising Expense	9	0	9	9	0	0	0	0	0	10	0	0	1	10
22 666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	574	0	0	0	574	0	0	574	574
23 667.1-.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-.8 Bad Debt Expense	239	0	239	239	0	0	0	16	0	254	0	0	16	254
25 675.1-.8 Miscellaneous Expenses	1,172	0	1,172	1,172	0	0	19	16	0	1,206	44	0	78	1,250
26 TOTAL WATER O&M EXPENSES	12,627	(539)	12,088	12,627	(539)	574	122	219	(17)	12,986	453	1,186	1,998	14,625

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0630

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	1,525		1,525	1,525						1,525	76		76	1,601
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	439	(149)	290	439	(149)					290	11		(138)	301
4 *610.1-6 Purchased Water*	0		0	0						0			0	0
5 615.1-6 Purchased Power	1,655		1,655	1,655						1,655			0	1,655
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	40		40	40						40	1		1	41
8 620.1-6 Materials and Supplies	195		195	195						195	7		7	203
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,117		1,117	1,117						1,117	41		41	1,157
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	172		172	172						172	6		6	178
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	51	51	0	51					51	2		53	53
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 *667.1-6 Reg. Comm. Exp. - Other*	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 TOTAL WATER DIRECT O&M EXPENSES	5,143	(98)	5,045	5,143	(98)	0	0	0	0	5,045	144	0	46	5,189

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workmen's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (490.120) and "Workmen's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workmen's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0631

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	922		922	922				102	(9)	1,015	51		144	1,065
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	264	(89)	175	264	(89)			8		183	7		(74)	190
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				4		4			4	4
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	9		9	9				14		23	1		15	24
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	1		1	1				6		7	0		6	7
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	31	31	0	31			1		32	1		33	33
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	239		239	239				16		254			16	254
25 675.7 Miscellaneous Expenses	2		2	2				5		7	0		6	7
26 TOTAL WATER CUST ACCT EXPENSES	1,437	(58)	1,379	1,437	(58)	0	0	155	(9)	1,525	60	0	149	1,585

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0632

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	2,755		2,755	2,755			67	5	(8)	2,819	141		205	2,960
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	998	(473)	525	998	(473)		18	6		546	20	1,186	758	1,754
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	47		47	47			1	0		48			1	48
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	228		228	228			3	2		233	8		13	241
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	222		222	222			1	0		223	8		9	231
11 633.8 Contractual Services - Legal	90		90	90			2	0		92	3		5	95
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	108		108	108			3	0		111	4		7	115
14 641.8 Rental of Building/Real Prop.	43		43	43			0	19		62	2		21	64
15 642.8 Rental of Equipment	2		2	2			0	0		2	0		0	2
16 650.8 Transportation Expense	1		1	1			1	0		2	0		1	2
17 656.8 Insurance - Vehicle	131		131	131			3	13		147	5		22	153
18 657.8 Insurance - General Liability	152		152	152			3	8		168	6		17	169
19 658.8 Insurance - Workman's Comp.	3	90	93	3	90		0	0		93	3		93	96
20 659.8 Insurance - Other	89		89	89			0	0		89	3		4	93
21 660.8 Advertising Expense	9		9	9			0	0		10	0		1	10
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		574	0	0		574			574	574
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	1,170		1,170	1,170			19	10		1,199	44		73	1,243
26 TOTAL WATER A&G EXPENSES	6,048	(383)	5,664	6,048	(383)	574	122	83	(8)	6,416	249	1,186	1,803	7,851

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0633

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheet, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	3,800		5,202	1,402	44.49%	5,614	(413)	-7.35%
2	603.1-8 Salaries & Wages - Officers, Etc.	136		0	(136)	-100.00%	212	(212)	-100.00%
3	604.1-8 Employee Pensions & Benefits	232		990	758	326.68%	362	629	173.74%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,882		1,702	(180)	-8.59%	2,904	(1,202)	-41.38%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	54		40	(14)	-26.20%	84	(44)	-52.68%
8	620.1-8 Materials and Supplies	283		432	149	52.75%	441	(9)	-2.05%
9	631.1-8 Contractual Services - Engr.	20		0	(20)	-97.75%	31	(31)	-98.56%
10	632.1-8 Contractual Services - Acct.	178		222	44	24.46%	278	(56)	-20.19%
11	633.1-8 Contractual Services - Legal	36		90	54	150.23%	56	34	60.46%
12	634.1-8 Contractual Services - Mgmt. Fees	55		0	(55)	-100.00%	86	(86)	-100.00%
13	635.1-8 Contractual Services - Other	36		1,224	1,188	3300.89%	56	1,168	2080.80%
14	641.1-8 Rental of Building/Real Prop.	137		43	(94)	-68.65%	214	(171)	-79.90%
15	642.1-8 Rental of Equipment	71		2	(69)	-97.71%	111	(109)	-98.53%
16	650.1-8 Transportation Expense	191		175	(16)	-8.53%	298	(123)	-41.34%
17	656.1-8 Insurance - Vehicle	364		131	(233)	-64.11%	568	(437)	-76.98%
18	657.1-8 Insurance - General Liability	221		152	(69)	-31.20%	345	(193)	-55.88%
19	658.1-8 Insurance - Workman's Comp.	133		175	42	31.41%	207	(33)	-15.74%
20	659.1-8 Insurance - Other	131		89	(42)	-32.03%	204	(115)	-56.42%
21	660.1-8 Advertising Expense	11		9	(2)	-14.66%	17	(8)	-45.27%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	83		0	(83)	-100.00%	129	(129)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	92		239	147	159.51%	143	95	66.41%
25	675.1-8 Miscellaneous Expenses	1,130		1,172	42	3.70%	1,762	(590)	-33.50%
26	TOTAL WATER O&M EXPENSES	8,056		12,066	3,032	33.48%	14,123	(2,034)	-14.40%
27	SUBTOTAL (less accts. 666 & 667)	8,973		12,066	3,115	34.72%	13,993	(1,905)	-15.76%
28	Average ERC's	102		128	26	25.49%			
29	Average Consumer Price Index - U	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		55.95%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)

Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) *P. 1 of 5*

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86		(3) Current Test Year Ended 12/31/91 (interim)	(4) $ *Difference*	(5) % *Difference*	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	1,603		1,525	(78)	-4.89%	2,500	(975)	-39.01%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0		290	290	N.A.	0	290	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	*615.1-6 Purchased Power*	1,802		1,655	(147)	-8.17%	2,810	(1,155)	-41.12%
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	54		40	(14)	-26.20%	84	(44)	-52.68%
8	620.1-6 Materials and Supplies	283		195	(88)	-30.93%	441	(246)	-55.71%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	0		1,117	1,117	N.A.	0	1,117	N.A.
14	641.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	9		0	(9)	-100.00%	14	(14)	-100.00%
16	650.1-6 Transportation Expense	174		172	(2)	-1.07%	271	(99)	-36.56%
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		51	51	N.A.	0	51	N.A.
20	*659.1-6 Insurance - Other*	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	10		0	(10)	-100.00%	16	(16)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**3,935**		**5,045**	**1,110**	**28.21%**	**6,137**	**(1,091)**	**-17.78%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,935**		**5,045**	**1,110**	**28.21%**	**6,137**	**(1,091)**	**-21.63%**
28	**Average ERC's**	**102**		**128**	**26**	**25.49%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**55.95%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Piccola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.7 Salaries & Wages - Employees	1,064		922	(142)	-13.38%	1,659	(738)	-44.46%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		175	175	N.A.	0	175	N.A.
4	610.7 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.7 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	0		9	9	N.A.	0	9	N.A.
9	631.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	7		1	(6)	-79.63%	11	(9)	-86.94%
17	656.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workmen's Comp.	0		31	31	N.A.	0	31	N.A.
20	659.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	92		239	147	159.51%	143	95	66.41%
25	675.7 Miscellaneous Expenses	5		2	(3)	-65.75%	8	(6)	-78.04%
26	**TOTAL WATER O&M EXPENSES**	1,168		1,379	211	18.05%	1,821	(443)	-24.30%
27	**SUBTOTAL (less accts. 666 & 667)**	1,168		1,379	211	18.05%	1,821	(443)	-32.10%
28	**Average ERC's**	102		128	26	25.49%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		55.95%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	933		2,755	1,822	195.31%	1,455	1,300	89.36%
2	603.8 Salaries & Wages - Officers, Etc.	136		0	(136)	-100.00%	212	(212)	-100.00%
3	604.8 Employee Pensions & Benefits	232		525	293	126.12%	362	163	45.00%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	60		47	(13)	-21.04%	94	(46)	-49.37%
6	616.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	0		228	228	N.A.	0	228	N.A.
9	631.8 Contractual Services - Engr.	20		0	(20)	-97.75%	31	(31)	-98.56%
10	632.8 Contractual Services - Acct.	178		222	44	24.46%	278	(56)	-20.19%
11	633.8 Contractual Services - Legal	36		90	54	150.23%	56	34	60.46%
12	634.8 Contractual Services - Mgmt. Fees	55		0	(55)	-100.00%	86	(86)	-100.00%
13	635.8 Contractual Services - Other	36		108	72	198.72%	56	51	91.55%
14	641.8 Rental of Building/Real Prop.	137		43	(94)	-68.65%	214	(171)	-79.90%
15	642.8 Rental of Equipment	62		2	(60)	-97.37%	97	(95)	-98.32%
16	650.8 Transportation Expense	10		1	(9)	-88.52%	16	(14)	-92.64%
17	656.8 Insurance - Vehicle	364		131	(233)	-64.11%	568	(437)	-76.98%
18	657.8 Insurance - General Liability	221		152	(69)	-31.20%	345	(193)	-55.88%
19	658.8 Insurance - Workman's Comp.	133		93	(40)	-30.39%	207	(115)	-55.37%
20	659.8 Insurance - Other	131		89	(42)	-32.03%	204	(115)	-56.42%
21	660.8 Advertising Expense	11		9	(2)	-14.66%	17	(8)	-45.27%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	83		0	(83)	-100.00%	129	(129)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	1,115		1,170	55	4.94%	1,739	(569)	-32.71%
26	**TOTAL WATER O&M EXPENSES**	**3,953**		**5,664**	**1,711**	**43.29%**	**6,165**	**(500)**	**-8.12%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,870**		**5,664**	**1,794**	**46.36%**	**6,035**	**(371)**	**-6.55%**
28	**Average ERC's**	**102**		**128**	**26**	**25.49%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**55.95%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Lake / Picciola island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	(413)	-7.35%	
2	603.1-S Salaries & Wages - Officers, Etc.	(212)	-100.00%	
3	604.1-S Employee Pensions & Benefits	629	178.74%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(1,202)	-41.38%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(44)	-52.66%	
8	620.1-S Materials and Supplies	(9)	-2.05%	
9	631.1-S Contractual Services - Engr.	(31)	-98.56%	
10	632.1-S Contractual Services - Acct.	(56)	-20.19%	
11	633.1-S Contractual Services - Legal	34	60.46%	
12	634.1-S Contractual Services - Mgmt. Fees	(86)	-100.00%	
13	635.1-S Contractual Services - Other	1,168	2080.80%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(171)	-79.90%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(109)	-98.53%	
16	650.1-S Transportation Expense	(123)	-41.34%	
17	656.1-S Insurance - Vehicle	(437)	-76.98%	
18	657.1-S Insurance - General Liability	(193)	-55.86%	
19	658.1-S Insurance - Workman's Comp.	(33)	-15.74%	
20	659.1-S Insurance - Other	(115)	-56.42%	
21	660.1-S Advertising Expense	(8)	-45.27%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(129)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	95	66.41%	
25	675.1-S Miscellaneous Expenses	(590)	-33.50%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(2,034)	-14.40%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

AMORTIZATION OF RATE CASE EXPENSE:

	Total FPSC Filed	Allocation To System
Prior Unamortized Rate Case Expense		
Current Rate Case Expense	$1,772,200	$2,298
Total Projected Rate Case Expense	1,772,200	2,298
Annual Amortization Over 4 Years	**$443,050**	**$574**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	131
% of Total	100%	0.1296%

(A detailed allocation schedule is contained in Volume I of the MFR's)

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Lake / Picciola Island

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Lake / Picciola Island

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	281	40	2.50%	7	0	7
4	339.1 Other Plant & Misc.	1,123	25	4.00%	45	0	45
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	31	0	N.A.	0	0	0
7	304.2 Structures & Improvements	4,185	33	3.03%	127	0	127
8	305.2 Collect. & Impound.	1,196	50	2.00%	24	0	24
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	676	30	3.33%	23	0	23
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	373	35	2.86%	11	0	11
13	310.2 Power Generation Eq.	10,991	20	5.00%	550	0	550
14	311.2 Pumping Equipment	33,052	20	5.00%	1,653	0	1,653
15	339.2 Other Plant & Misc.	(13)	25	4.00%	(1)	0	(1)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	2,001	0	N.A.	0	0	0
18	304.3 Structures & Improvements	810	33	3.03%	25	0	25
19	320.3 Water Treatment Eq.	3,543	22	4.55%	161	0	161
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	2	0	N.A.	0	0	0
23	304.4 Structures & Improvements	0	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	(29)	37	2.70%	(1)	0	(1)
25	331.4 Transm. & Distribution	15,713	43	2.33%	365	0	365
26	333.4 Services	8,708	40	2.50%	218	0	218
27	334.4 Meters & Meter Insallation	5,399	20	5.00%	270	0	270
28	335.4 Hydrants	64	45	2.22%	1	0	1
29	339.4 Other Plant & Misc.	152	25	4.00%	6	0	6
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	688	0	N.A.	0	0	0
32	304.5 Structures & Improvements	3,417	40	2.50%	85	0	85
33	340.5 Office Furniture & Equipment	1,753	15	6.67%	117	0	117
34	340.51 Computer Equipment	2,708	6	16.67%	451	0	451
35	341.5 Transportation Equipment	2,328	6	16.67%	388	0	388
36	342.5 Stores Equipment	19	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	882	16	6.25%	55	0	55
38	344.5 Laboratory Equipment	195	15	6.67%	13	0	13
39	345.5 Power Operated Equipment	1,150	12	8.33%	96	0	96
40	346.5 Communication Equipment	363	10	10.00%	36	0	36
41	347.5 Miscellaneous Equipment	123	15	6.67%	8	0	8
42	348.5 Other Tangible Plant	96	10	10.00%	10	0	10
43							
44	*INTANGIBLE PLANT*	1,404		3.70%	52	0	52
45	**SUPPLY & PUMPING**	50,491		4.72%	2,386	0	2,386
46	**WATER TREATMENT PLANT**	6,354		2.92%	186	0	186
47	**TRANSM. & DISTRIBUTION**	30,008		2.87%	860	0	860
48	**GENERAL PLANT**	13,724		9.19%	1,261	0	1,261
49							
51	**TOTAL DEPRECIATION EXPENSE**	101,981		4.65%	4,744	0	4,744
52	*AMORTIZATION OF CIAC*				(1,018)	0	(1,018)
53	**NON-USED AND USEFUL**				(76)	0	(76)
54	**NET DEPRECIATION EXPENSE - WATER**				3,650	0	3,650

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
WATER	1991 Avg. Adj. CIAC	CIAC Amort. Composite	1991 CIAC Amortization Expense		
Line No. CIAC Classifications	Balance	Rate	Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	4.69%	0	0	0
2 Line/Main Extension Fees	28,829	2.34%	675	0	675
3 Meter Installation Fees	6,858	5.00%	343	0	343
4 Contributed Lines	0	2.34%	0	0	0
5 Cont. Prty. Other Than Lines	0	4.04%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	35,687		1,018	0	1,018

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	4,185	127	3.03%
3	305.2 Collect. & Impound.	1,196	24	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	676	23	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	373	11	2.86%
8	310.2 Power Generation Eq.	10,991	550	5.00%
9	311.2 Pumping Equipment	33,052	1,653	5.00%
10	339.2 Other Plant & Misc.	(13)	(1)	4.00%
11	304.3 Structures & Improvements	810	25	3.03%
12	320.3 Water Treatment Eq.	3,543	161	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	(29)	(1)	2.70%
15	**COMPOSITE RATE**	54,784	2,570	**4.69%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	15,713	365	2.33%
19	335.4 Hydrants	64	1	2.22%
20	339.4 Other Plant & Misc.	152	6	4.00%
21	**COMPOSITE RATE**	15,929	373	**2.34%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	5,399	270	5.00%
24	**COMPOSITE RATE**	5,399	270	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	8,708	218	2.50%
27	**COMPOSITE RATE**	8,708	218	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	54,784	2,570	4.69%
30	Line / Main Extension Fees & Contri. lines (Line 21)	15,929	373	2.34%
31	Meter Installation Fees (Line 24)	5,399	270	5.00%
32	Service Installation Fees (Line 27)	8,708	218	2.50%
33	**COMPOSITE RATE**	84,819	3,431	**4.04%**

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

Line No.	(1) Account No. and Name	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE Adjusted Depr. Exp.	(3) Remove Amortization of CIAC	(4) Depreciation on Invested Plant	(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE %	(6) Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	(0)	0	(0)	0.00%	0
3	302.1 Franchises	7	0	7	0.00%	0
4	339.1 Other Plant & Misc.	45	0	45	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	127	0	127	0.00%	0
8	305.2 Collect. & Impound.	24	0	24	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	23	0	23	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	11	0	11	0.00%	0
13	310.2 Power Generation Eq.	550	0	550	0.00%	0
14	311.2 Pumping Equipment	1,653	0	1,653	0.00%	0
15	339.2 Other Plant & Misc.	(1)	0	(1)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	25	0	25	0.00%	0
19	320.3 Water Treatment Eq.	161	0	161	47.00%	76
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs	(1)	0	(1)	0.00%	0
25	331.4 Transm. & Distribution	365	0	365	0.00%	0
26	333.4 Services	218	0	218	0.00%	0
27	334.4 Meters & Meter Insallation	270	0	270	0.00%	0
28	335.4 Hydrants	1	0	1	0.00%	0
29	339.4 Other Plant & Misc.	6	0	6	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	85	0	85	0.00%	0
33	340.5 Office Furniture & Equipment	117	0	117	0.00%	0
34	340.51 Computer Equipment	451	0	451	0.00%	0
35	341.5 Transportation Equipment	388	0	388	0.00%	0
36	342.5 Stores Equipment	1	0	1	0.00%	0
37	343.5 Tools, Shop & Garage	55	0	55	0.00%	0
38	344.5 Laboratory Equipment	13	0	13	0.00%	0
39	345.5 Power Operated Equipment	96	0	96	0.00%	0
40	346.5 Communication Equipment	36	0	36	0.00%	0
41	347.5 Miscellaneous Equipment	8	0	8	0.00%	0
42	348.5 Other Tangible Plant	10	0	10	0.00%	0
43						
44	**INTANGIBLE PLANT**	52	0	52		0
45	**SUPPLY & PUMPING**	2,386	0	2,386		0
46	**WATER TREATMENT PLANT**	186	0	186		76
47	**TRANSM. & DISTRIBUTION**	860	0	860		0
48	**GENERAL PLANT**	1,261	0	1,261		0
49						
51	**TOTAL**	4,744	0	4,744		76
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				1.60%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	1,215	17	1,232	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	1,215	25	1,240		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	449	449		
6		0	0	0		
7	**TOTAL**	0	449	449		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		870	0	870		
11		0	0	0		
12	**TOTAL**	870	0	870		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	2,085	466	2,551		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	2,085	474	2,559		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Lake / Picciola Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Explanation: Provide the calculation of income taxes under present income.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 PRE-TAX INCOME:								
2 Operating Revenues	26,993	387	27,380	26,993	566	27,559	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	12,627	(539)	12,088	12,627	1,998	14,625	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	3,650	0	3,650	3,650	0	3,650	B-13 (W)	-
6 Amortization	185	0	185	185	0	185	B-18 (W)	-
7 Taxes Other Than Income	2,085	474	2,559	2,085	474	2,559	B-15 (W)	-
8 Pre Tax Operating Expenses	18,547	(64)	18,483	18,547	2,472	21,019	-	-
9 TOTAL PRE-TAX INCOME	8,446	452	8,897	8,446	(1,906)	6,540	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	8,446	452	8,897	8,446	(1,906)	6,540	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	54,319	(387)	53,932	54,319	(70)	54,249	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	3,150	(22)	3,128	3,150	(4)	3,146	-	-
17 Total Taxable Income	5,295	474	5,769	5,295	(1,902)	3,393	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	1,993	178	2,171	1,993	(716)	1,277	-	-
20 Less:								
21 Parent Debt Adjustment	229	0	229	229	0	229	C-9 (W)	-
22 Investment Tax Credit	45	0	45	45	0	45	C-8 (W)	-
23 TOTAL INCOME TAXES	1,719	178	1,897	1,719	(716)	1,003	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Picciola Island

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
			1991 Aquisition Adjustment Amort. Exp.				
Line No. WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.17168	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	9,400	2.00%	188	0	188		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			3	0	3	See Below	
3 NET AMORTIZATION EXPENSE			185	0	185		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)
	1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No. Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	188	0	188	Above	
2 Composite Non-Used & Useful Net Dep. (%)	1.60%	0.00%	1.60%	B-13 (W)	
3 NON-USED & USEFUL AMORT. EXP.	3	0	3		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Pine Ridge Estates - 782

Osceola County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	240,701	(3,449)	237,252	A-5 (W)
2	Utility Land & Land Rights	3,358	0	3,358	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(36,556)	651	(35,905)	A-9 (W)
6	CIAC	(126,249)	0	(126,249)	A-12 (W)
7	Accumulated Amortization of CIAC	15,965	0	15,965	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(2,568)	0	(2,568)	C-7 (W)
12	Working Capital Allowance	2,484	339	2,823	A-17 (W)
13	**TOTAL WATER RATE BASE**	97,134	(2,459)	94,675	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	240,701	(3,449)	237,252	A-5 (W)
2 Utility Land & Land Rights	3,358	0	3,358	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(36,556)	651	(35,905)	A-9 (W)
6 CIAC	(126,249)	0	(126,249)	A-12 (W)
7 Accumulated Amortization of CIAC	15,965	0	15,965	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	(2,568)	0	(2,568)	C-7 (W)
12 Working Capital Allowance	2,484	(90)	2,394	A-17 (W)
13 TOTAL WATER RATE BASE	97,134	(2,888)	94,247	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(6,898)	(0)	(3,449)	A-5 (W)
3					
4	2.				
5					
6					
7		(6,898)	(0)	(3,449)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	868	868	868	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(434)	(217)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		868	434	651	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(90)	(90)	(90)	A-17 (W)
38					
39	2.				
40					
41					
42		(90)	(90)	(90)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	339	339	339	A-17 (W)
45					
46	2.				
47					
48					
49		339	339	339	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(6,120)	344	(2,888)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(5,692)	773	(2,459)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 17031 ENDED 11/12/85**	183,078
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**11/12/85 BALANCE**	183,078
38	1985 Additions	9,871
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	9,871
42	**12/31/85 BALANCE**	192,949

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	192,949
2	1986 Additions	6,784
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	6,784
6	**12/31/86 BALANCE**	199,733
7	1987 Additions	7,785
8	1987 Retirements	144
9	1987 Adjustments	0
10	1987 Net Additions	7,641
11	**12/31/87 BALANCE**	207,374
12	1988 Additions	10,465
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	10,465
16	**12/31/88 BALANCE**	217,839
17	1989 Additions	6,280
18	1989 Retirements	719
19	1989 Adjustments	0
20	1989 Net Additions	5,561
21	**12/31/89 BALANCE**	223,400
22	1990 Additions (A/C 101)	(538)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(538)
27	**12/31/90 BALANCE**	222,862
28	1990 General Plant Reallocation Adjustments *	9,100
29	**12/31/90 ADJUSTED BALANCE**	231,962
30	1991 Additions (A/C 101)	24,195
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(0)
34	1991 Net Additions	24,195
35	**12/31/91 BALANCE**	256,157

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	6,898	(6,898)	0	0	(6,898)	(0)	0	3,449	(3,449)	0
3 302.1 Franchises	1,039	494	0	1,533	0	0	1,533	1,286	0	1,286
4 339.1 Other Plant & Misc.	104	0	0	104	0	0	104	104	0	104
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	1,242	0	0	1,242	0	0	1,242	1,242	0	1,242
7 304.2 Structures & Improvements	2,295	0	0	2,295	0	0	2,295	2,295	0	2,295
8 305.2 Collect. & Impound.	11	0	0	11	0	0	11	11	0	11
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	23,527	0	0	23,527	0	0	23,527	23,527	0	23,527
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	3,822	0	0	3,822	0	0	3,822	3,822	0	3,822
13 310.2 Power Generation Eq.	12	28,261	0	28,273	0	0	28,273	14,143	0	14,143
14 311.2 Pumping Equipment	7,651	0	0	7,651	0	0	7,651	7,651	0	7,651
15 339.2 Other Plant & Misc.	(15)	0	0	(15)	0	0	(15)	(15)	0	(15)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	1,211	0	0	1,211	0	0	1,211	1,211	0	1,211
18 304.3 Structures & Improvements	1,154	0	0	1,154	0	0	1,154	1,154	0	1,154
19 320.3 Water Treatment Eq.	49,466	0	0	49,466	0	0	49,466	49,466	0	49,466
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	2	0	0	2	0	0	2	2	0	2
23 304.4 Structures & Improvements	1	0	0	1	0	0	1	1	0	1
24 330.4 Distr. Reservlors	127	0	0	127	0	0	127	127	0	127
25 331.4 Transm. & Distribution	94,681	0	0	94,681	0	0	94,681	94,681	0	94,681
26 333.4 Services	13,042	634	0	13,676	0	0	13,676	13,359	0	13,359
27 334.4 Meters & Meter Installation	8,256	325	0	8,581	0	0	8,581	8,418	0	8,418
28 335.4 Hydrants	68	0	0	68	0	0	68	68	0	68
29 339.4 Other Plant & Misc.	38	0	0	38	0	0	38	38	0	38
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	919	(31)	0	888	0	0	888	903	0	903
32 304.5 Structures & Improvements	4,431	110	0	4,541	0	0	4,541	4,486	0	4,486
33 340.5 Office Furniture & Equipme	2,283	37	0	2,320	0	0	2,320	2,302	0	2,302
34 340.51 Computer Equipment	3,010	1,092	0	4,102	0	0	4,102	3,556	0	3,556
35 341.5 Transportation Equipment	2,943	227	0	3,171	0	0	3,171	3,057	0	3,057
36 342.5 Stores Equipment	22	6	0	28	0	0	28	25	0	25
37 343.5 Tools, Shop & Garage	1,169	(22)	0	1,148	0	0	1,148	1,158	0	1,158
38 344.5 Laboratory Equipment	248	17	0	265	0	0	265	257	0	257
39 345.5 Power Operated Equipment	1,578	(136)	0	1,442	0	0	1,442	1,510	0	1,510
40 346.5 Communication Equipment	458	36	0	495	0	0	495	476	0	476
41 347.5 Miscellaneous Equipment	143	37	0	180	0	0	180	161	0	161
42 348.5 Other Tangible Plant	123	6	0	129	0	0	129	126	0	126
43										
44 **INTANGIBLE PLANT**	8,041	(6,404)	0	1,637	(6,898)	(0)	1,637	4,839	(3,449)	1,390
45 **SUPPLY & PUMPING**	38,545	28,261	0	66,806	0	0	66,806	52,676	0	52,676
46 **WATER TREATMENT PLANT**	51,831	0	0	51,831	0	0	51,831	51,831	0	51,831
47 **TRANSM. & DISTRIBUTION**	116,215	958	0	117,174	0	0	117,174	116,695	0	116,695
48 **GENERAL PLANT**	17,329	1,380	0	18,709	0	0	18,709	18,019	0	18,019
49										
50 **TOTAL PLANT IN SERVICE**	231,962	24,195	0	256,157	(6,898)	(0)	256,157	244,059	(3,449)	240,610
51 **LAND & LAND RIGHTS**	3,374	(31)	0	3,343	0	0	3,343	3,358	0	3,358
52 **TOTAL PIS LESS LAND**	228,588	24,225	0	252,813	(6,898)	(0)	252,813	240,701	(3,449)	237,252

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0	0	0	0%	0
3	302.1 Franchises	1,286	0	0	1,286	0%	0
4	339.1 Other Plant & Misc.	104	0	0	104	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	1,242	0	0	1,242	0%	0
7	304.2 Structures & Improvements	2,295	0	0	2,295	0%	0
8	305.2 Collect. & Impound.	11	0	0	11	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	23,527	0	0	23,527	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	3,822	0	0	3,822	0%	0
13	310.2 Power Generation Eq.	14,143	0	0	14,143	0%	0
14	311.2 Pumping Equipment	7,651	0	0	7,651	0%	0
15	339.2 Other Plant & Misc.	(15)	0	0	(15)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1,211	0	0	1,211	0%	0
18	304.3 Structures & Improvements	1,154	0	0	1,154	0%	0
19	320.3 Water Treatment Eq.	49,466	0	0	49,466	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	2	0	0	2	0%	0
23	304.4 Structures & Improvements	1	1	0	0	0%	0
24	330.4 Distr. Reservioirs	127	0	0	127	0%	0
25	331.4 Transm. & Distribution	94,681	88,149	0	6,532	0%	0
26	333.4 Services	13,359	0	0	13,359	0%	0
27	334.4 Meters & Meter Installation	8,418	0	0	8,418	0%	0
28	335.4 Hydrants	68	63	0	5	0%	0
29	339.4 Other Plant & Misc.	38	35	0	3	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	903	0	0	903	0%	0
32	304.5 Structures & Improvements	4,486	0	0	4,486	0%	0
33	340.5 Office Furniture & Equipment	2,302	0	0	2,302	0%	0
34	340.51 Computer Equipment	3,556	0	0	3,556	0%	0
35	341.5 Transportation Equipment	3,057	0	0	3,057	0%	0
36	342.5 Stores Equipment	25	0	0	25	0%	0
37	343.5 Tools, Shop & Garage	1,158	0	0	1,158	0%	0
38	344.5 Laboratory Equipment	257	0	0	257	0%	0
39	345.5 Power Operated Equipment	1,510	0	0	1,510	0%	0
40	346.5 Communication Equipment	476	0	0	476	0%	0
41	347.5 Miscellaneous Equipment	161	0	0	161	0%	0
42	348.5 Other Tangible Plant	126	0	0	126	0%	0
43							
44	**INTANGIBLE PLANT**	1,390	0	0	1,390		0
45	**SUPPLY & PUMPING**	52,676	0	0	52,676		0
46	**WATER TREATMENT PLANT**	51,831	0	0	51,831		0
47	**TRANSM. & DISTRIBUTION**	116,695	88,249	0	28,446		0
48	**GENERAL PLANT**	18,019	0	0	18,019		0
49							
50	**TOTAL PLANT IN SERVICE**	240,610	88,249	0	152,361		0
51	**LAND & LAND RIGHTS**	3,358	0	0	3,358		0
52	**TOTAL PIS LESS LAND**	237,252	88,249	0	149,003		0
53		Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	0	0	0	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	0	0	0	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	0	0	0	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 17031 ENDED 11/12/85**	0
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**11/12/85 BALANCE**	0
38	1985 Additions	779
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	779
42	**12/31/85 BALANCE**	779

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-6 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-6 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	779
2	1986 Additions	4,890
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	4,890
6	**12/31/86 BALANCE**	5,669
7	1987 Additions	5,111
8	1987 Retirements	144
9	1987 Adjustments	0
10	1987 Net Additions	4,967
11	**12/31/87 BALANCE**	10,636
12	1988 Additions	5,453
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	5,453
16	**12/31/88 BALANCE**	16,089
17	1989 Additions	5,967
18	1989 Retirements	279
19	1989 Adjustments	0
20	1989 Net Additions	5,688
21	**12/31/89 BALANCE**	21,777
22	1990 Additions	6,586
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	6,586
26	**12/31/90 BALANCE**	28,363
27	1990 General Plant Reallocation Adjustments *	3,698
28	**12/31/90 ADJUSTED BALANCE**	32,061
29	1991 Additions	8,991
30	1991 Retirements	0
31	1991 Adjustments	(434)
32	1991 Net Additions	8,557
33	**12/31/91 BALANCE**	40,618

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	868	0	868	(868)	(868)	0	868	(868)	0
3 302.1 *Franchises*	116	32	148	0	0	148	132	0	132
4 339.1 Other Plant & Misc.	7	4	11	0	0	11	9	0	9
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	290	70	360	0	0	360	325	0	325
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	3,031	784	3,815	0	0	3,815	3,423	0	3,423
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	493	109	602	0	0	602	547	0	547
13 310.2 Power Generation Eq.	0	707	707	0	0	707	354	0	354
14 311.2 Pumping Equipment	953	383	1,336	0	0	1,336	1,145	0	1,145
15 339.2 Other Plant & Misc.	(1)	(1)	(2)	0	0	(2)	(2)	0	(2)
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	97	35	132	0	0	132	114	0	114
19 320.3 Water Treatment Eq.	6,125	2,248	8,373	0	0	8,373	7,249	0	7,249
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	8	3	12	0	0	12	10	0	10
25 331.4 Transm. & Distribution	12,080	2,202	14,282	0	0	14,282	13,181	0	13,181
26 333.4 Services	1,636	334	1,970	0	0	1,970	1,803	0	1,803
27 334.4 Meters & Meter Insallation	683	421	1,104	0	0	1,104	894	0	894
28 335.4 Hydrants	5	2	6	0	0	6	5	0	5
29 339.4 Other Plant & Misc.	3	2	4	0	0	4	4	0	4
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	586	112	698	0	0	698	642	0	642
33 340.5 Office Furniture & Equipment	737	153	890	0	0	890	813	0	813
34 340.51 Computer Equipment	378	593	971	0	434	1,404	674	217	891
35 341.5 Transportation Equipment	1,862	510	2,371	0	0	2,371	2,117	0	2,117
36 342.5 Stores Equipment	7	1	8	0	0	8	8	0	8
37 343.5 Tools, Shop & Garage	529	72	601	0	0	601	565	0	565
38 344.5 Laboratory Equipment	111	17	128	0	0	128	119	0	119
39 345.5 Power Operated Equipment	1,206	126	1,332	0	0	1,332	1,269	0	1,269
40 *346.5 Communication Equipment*	176	48	224	0	0	224	200	0	200
41 347.5 Miscellaneous Equipment	25	11	36	0	0	36	31	0	31
42 348.5 Other Tangible Plant	50	13	63	0	0	63	56	0	56
43									
44 **INTANGIBLE PLANT**	991	36	1,027	(868)	(868)	159	1,009	(868)	141
45 **SUPPLY & PUMPING**	4,767	2,052	6,819	0	0	6,819	5,793	0	5,793
46 **WATER TREATMENT PLANT**	6,222	2,283	8,505	0	0	8,505	7,363	0	7,363
47 **TRANSM. & DISTRIBUTION**	14,415	2,963	17,378	0	0	17,378	15,897	0	15,897
48 **GENERAL PLANT**	5,667	1,656	7,322	0	434	7,756	6,495	217	6,712
49									
50 **TOTAL WATER ACCUM. DEP.**	32,061	8,991	41,052	(868)	(434)	40,618	36,556	(651)	35,905

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	132	0	132	0%	0
4 339.1 Other Plant & Misc.	9	0	9	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	325	0	325	0%	0
8 305.2 Collect. & Impound.	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	3,423	0	3,423	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	547	0	547	0%	0
13 310.2 Power Generation Eq.	354	0	354	0%	0
14 311.2 Pumping Equipment	1,145	0	1,145	0%	0
15 339.2 Other Plant & Misc.	(2)	0	(2)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	114	0	114	0%	0
19 320.3 Water Treatment Eq.	7,249	0	7,249	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	(0)	0%	0
24 330.4 Distr. Reservoirs	10	0	10	0%	0
25 331.4 Transm. & Distribution	13,181	12,412	769	0%	0
26 333.4 Services	1,803	0	1,803	0%	0
27 334.4 Meters & Meter Insallation	894	0	894	0%	0
28 335.4 Hydrants	5	9	(3)	0%	0
29 339.4 Other Plant & Misc.	4	5	(1)	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	642	0	642	0%	0
33 340.5 Office Furniture & Equipment	813	0	813	0%	0
34 340.51 Computer Equipment	891	0	891	0%	0
35 341.5 Transportation Equipment	2,117	0	2,117	0%	0
36 342.5 Stores Equipment	8	0	8	0%	0
37 343.5 Tools, Shop & Garage	565	0	565	0%	0
38 344.5 Laboratory Equipment	119	0	119	0%	0
39 345.5 Power Operated Equipment	1,269	0	1,269	0%	0
40 346.5 Communication Equipment	200	0	200	0%	0
41 347.5 Miscellaneous Equipment	31	0	31	0%	0
42 348.5 Other Tangible Plant	56	0	56	0%	0
43					
44 **INTANGIBLE PLANT**	141	0	141		0
45 **SUPPLY & PUMPING**	5,793	0	5,793		0
46 **WATER TREATMENT PLANT**	7,363	0	7,363		0
47 **TRANSM. & DISTRIBUTION**	15,897	12,426	3,471		0
48 **GENERAL PLANT**	6,712	0	6,712		0
49					
50 **TOTAL**	35,905	12,426	23,480		0
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.00%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 17031 ENDED 11/12/85**	88,249
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**11/12/85 BALANCE**	88,249
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	88,249

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	**88,249**
2	1986 Additions	7,875
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	7,875
6	**12/31/86 BALANCE**	**96,124**
7	1987 Additions	12,825
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	12,825
11	**12/31/87 BALANCE**	**108,949**
12	1988 Additions	7,650
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	7,650
16	**12/31/88 BALANCE**	**116,599**
17	1989 Additions	6,400
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	6,400
21	**12/31/89 BALANCE**	**122,999**
22	1990 Additions	3,250
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,250
26	**12/31/90 BALANCE**	**126,249**
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	**126,249**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 CIAC						AVERAGE 1991 CIAC		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
	WATER									
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	13,350	0	13,350	0	0	13,350	13,350	0	13,350
3	Meter Installation Fees	24,650	0	24,650	0	0	24,650	24,650	0	24,650
4	Contributed Lines	88,249	0	88,249	0	0	88,249	88,249	0	88,249
5	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0
7	TOTAL WATER CIAC	126,249	0	126,249	0	0	126,249	126,249	0	126,249

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 17031 ENDED 11/12/85**	**0**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**11/12/85 BALANCE**	**0**
38	1985 Additions	368
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	368
42	**12/31/85 BALANCE**	**368**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**368**
2	1986 Additions	2,305
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	2,305
6	**12/31/86 BALANCE**	**2,673**
7	1987 Additions	2,563
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	2,563
11	**12/31/87 BALANCE**	**5,236**
12	1988 Additions	2,819
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,819
16	**12/31/88 BALANCE**	**8,055**
17	1989 Additions	2,995
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,995
21	**12/31/89 BALANCE**	**11,050**
22	1990 Additions	3,116
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,116
26	**12/31/90 BALANCE**	**14,166**
27	1991 Additions	3,596
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	3,596
31	**12/31/91 BALANCE**	**17,761**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	1,300	311	1,610	0	0	1,610	1,455	0	1,455
3 Meter Installation Fees	1,468	1,233	2,700	0	0	2,700	2,084	0	2,084
4 Contributed Lines	11,399	2,053	13,452	0	0	13,452	12,426	0	12,426
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER ACCUM. AMORT. CIAC**	14,167	3,596	17,762	0	0	17,762	15,965	0	15,965

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary.
- If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	
16		0
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the ending and average of Advances For Construction, for the test year If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	19,872	(718)	19,154	19,872	2,710	22,583	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	**2,484**	**(90)**	**2,394**	**2,484**	**339**	**2,823**	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,691,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	*Retained Earnings*	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,786
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	*Loans From Related Parties*	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		***ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS***	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	***12/31/90 BALANCE***	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Pine Ridge Estates - 782

Osceola County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	41,830	738	42,568	2,943	45,511	6.91%	B-4, B-3 (W)
3	Other Revenues	490	280	770	0	770		B-4 (W)
4	**TOTAL OPERATING REVENUES**	42,320	1,018	43,338	2,943	46,281		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	19,872	2,710	22,583	0	22,583		B-5 (W)
6	Depreciation, net of CIAC Amort.	5,395	0	5,395	0	5,395		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	4,207	754	4,961	132	5,093		B-15, B-3 (W)
9	Provision For Income Taxes	2,065	(867)	1,199	1,058	2,256		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	31,540	2,598	34,137	1,190	35,328		
11	**NET OPERATING INCOME:**	10,780	(1,579)	9,201	1,753	10,954		
12	**RATE BASE**	97,134		94,675		94,675		A-1 (W)
13	**RATE OF RETURN**	11.10%		9.72%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	41,830	738	42,568	(933)	41,635	-2.19%	B-4, B-3 (W)
3 Other Revenues	490	0	490	0	490		B-4 (W)
4 **TOTAL OPERATING REVENUES**	42,320	738	43,058	(933)	42,125		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	19,872	(718)	19,154	0	19,154		B-5 (W)
6 Depreciation, net of CIAC Amort.	5,395	0	5,395	0	5,395		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	4,207	741	4,948	(42)	4,906		B-15, B-3 (W)
9 Provision For Income Taxes	2,065	327	2,393	(335)	2,058		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	31,540	350	31,890	(377)	31,513		
11 **NET OPERATING INCOME:**	10,780	388	11,168	(556)	10,612		
12 **RATE BASE**	97,134		94,247		94,247		A-1 (W)
13 **RATE OF RETURN**	11.10%		11.85%		11.26%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.11%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.26%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	94,247		94,675		A-1 (W)	-
5	Required Income (L3 x L4)	10,612		10,954		-	-
6	Adjusted Income under Present Rates	11,168		9,201		B-1 (W)	-
7	Income Deficiency (L5 - L6)	(556)		1,753		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	(891)		2,811		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	(933)		2,943		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	(891)		2,811		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	(335)		1,058		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	(42)		132		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	(556)		1,753			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.11%	5.46%
25	Adjustment for Gas	-2.41%	12.11%	-0.29%
26	TOTAL	100.00%		11.26%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

Schedule: B-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-1 (W)

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) PRESENT INCOME ADJUSTMENTS Final	(4) Supporting Schedules
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	738	1,018	B-4 (W)
3				
4	2.			
5				
6				
7		738	1,018	
8	B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)			
9	1. Reclassify pension & benefits consistent with NARUC.	(718)	(718)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		754	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		161	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		287	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(22)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		693	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,557	B-5 (W)
22				
23				
24		(718)	2,710	
25	C. DEPRECIATION NET OF CIAC AMORT:			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	D. AMORTIZATION:			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	E. TAXES OTHER THAN INCOME:			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	33	46	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	708	708	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		741	754	
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	327	(867)	B-16 (W)
48				
49	2.			
50				
51				
52		327	(867)	
53				
54				
55	TOTAL WATER PRESENT INCOME ADJUSTMENTS:	388	(1,579)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	41,876	0	
4	461.2 Metered - Commercial	0	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	41,876	692	42,568
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	(46)	0	
16	**SUBTOTAL OTHER WATER SALES**	(46)	46	0
17	**TOTAL WATER SALES**	41,830	738	42,568
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	490	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	490	280	770
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	42,320	738	43,058
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	42,320	1,018	43,338

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No.	Account Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	8,206	626	8,832	3,378	169	3,547	1,210	189	1,399	3,618	269	3,886
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	2,553	666	3,219	896	(229)	667	347	(97)	250	1,310	993	2,303
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	3,328	6	3,334	3,266	0	3,266	0	5	5	62	1	63
6	616	Fuel for Power Purchased	52	2	54	52	2	54	0	0	0	0	0	0
7	618	Chemicals	101	4	105	101	4	105	0	0	0	0	0	0
8	620	Materials and Supplies	611	48	659	300	11	311	12	20	32	299	17	316
9	631	Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632	Contractual Services - Acct.	291	12	303	0	0	0	0	0	0	291	12	303
11	633	Contractual Services - Legal	118	7	125	0	0	0	0	0	0	118	7	125
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	1,277	51	1,328	1,136	41	1,177	0	0	0	141	10	151
14	641	Rental of Building/Real Prop.	56	28	84	0	0	0	0	0	0	56	28	84
15	642	Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650	Transportation Expense	920	42	962	917	33	950	2	8	10	2	1	2
17	656	Insurance - Vehicle	172	29	201	0	0	0	0	0	0	172	29	201
18	657	Insurance - General Liability	200	22	222	0	0	0	0	0	0	200	22	222
19	658	Insurance - Workman's Comp.	4	283	287	0	118	118	0	43	43	4	122	126
20	659	Insurance - Other	117	5	122	0	0	0	0	0	0	117	5	122
21	660	Advertising Expense	12	1	13	0	0	0	0	0	0	12	1	13
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	754	754	0	0	0	0	0	0	0	754	754
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	313	20	334	0	0	0	313	20	334	0	0	0
25	675	Miscellaneous Expenses	1,539	103	1,642	0	0	0	2	7	10	1,536	96	1,632
26		**TOTAL WATER O&M EXPENSES**	**19,872**	**2,710**	**22,583**	**10,046**	**148**	**10,194**	**1,886**	**195**	**2,081**	**7,941**	**2,367**	**10,308**
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	8,206	626	8,832	3,378	169	3,547	1,210	189	1,399	3,618	269	3,886
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	2,553	666	3,219	896	(229)	667	347	(97)	250	1,310	993	2,303
31		**TOTAL WATER LABOR COSTS**	**10,758**	**1,293**	**12,051**	**4,274**	**(60)**	**4,213**	**1,557**	**91**	**1,648**	**4,928**	**1,262**	**6,189**

0683

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1991 DIRECT O&M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1991 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1991 ALLOCATED A&G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	8,206	0	8,206	3,378	0	3,378	1,210	0	1,210	3,618	0	3,618
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,553	(990)	1,562	896	(253)	643	347	(116)	230	1,310	(621)	689
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	3,328	0	3,328	3,266	0	3,266	0	0	0	62	0	62
6	616 Fuel for Power Purchased	52	0	52	52	0	52	0	0	0	0	0	0
7	618 Chemicals	101	0	101	101	0	101	0	0	0	0	0	0
8	620 Materials and Supplies	611	0	611	300	0	300	12	0	12	299	0	299
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	291	0	291	0	0	0	0	0	0	291	0	291
11	633 Contractual Services - Legal	118	0	118	0	0	0	0	0	0	118	0	118
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,277	0	1,277	1,136	0	1,136	0	0	0	141	0	141
14	641 Rental of Building/Real Prop.	56	0	56	0	0	0	0	0	0	56	0	56
15	642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650 Transportation Expense	920	0	920	917	0	917	2	0	2	2	0	2
17	656 Insurance - Vehicle	172	0	172	0	0	0	0	0	0	172	0	172
18	657 Insurance - General Liability	200	0	200	0	0	0	0	0	0	200	0	200
19	658 Insurance - Workman's Comp.	4	272	276	0	114	114	0	41	41	4	118	122
20	659 Insurance - Other	117	0	117	0	0	0	0	0	0	117	0	117
21	660 Advertising Expense	12	0	12	0	0	0	0	0	0	12	0	12
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	313	0	313	0	0	0	313	0	313	0	0	0
25	675 Miscellaneous Expenses	1,539	0	1,539	0	0	0	2	0	2	1,536	0	1,536
26	**TOTAL WATER O&M EXPENSES**	19,872	(718)	19,154	10,046	(139)	9,907	1,886	(76)	1,810	7,941	(503)	7,437
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	8,206	0	8,206	3,378	0	3,378	1,210	0	1,210	3,618	0	3,618
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,553	(990)	1,562	896	(253)	643	347	(116)	230	1,310	(621)	689
31	**TOTAL WATER LABOR COSTS**	10,758	(990)	9,768	4,274	(253)	4,021	1,557	(116)	1,440	4,928	(621)	4,306

0684

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 TOTAL O & M				
Line No. Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1 601.1-8 Salaries & Wages - Employees	737	726	862	673	783	666	720	388	479	596	506	1,069	8,206	0	8,206	626	8,832
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	224	231	281	206	234	208	222	133	159	191	164	300	2,553	(990)	1,562	666	3,219
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	280	288	329	252	286	300	315	222	253	267	243	291	3,328	0	3,328	6	3,334
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	52	52	0	52	2	54
7 618.1-8 Chemicals	0	40	0	0	61	0	0	0	0	0	0	0	101	0	101	4	105
8 620.1-8 Materials and Supplies	(129)	107	100	40	70	66	70	24	34	49	110	70	611	0	611	48	659
9 631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10 632.1-8 Contractual Services - Acct.	21	25	23	24	25	24	25	23	25	25	22	29	291	0	291	12	303
11 633.1-8 Contractual Services - Legal	9	10	10	10	10	10	10	9	10	10	9	12	118	0	118	7	125
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	24	26	25	726	105	12	143	138	12	37	11	18	1,277	0	1,277	51	1,328
14 641.1-8 Rental of Building/Real Prop.	4	5	5	5	5	5	5	4	5	5	4	6	56	0	56	28	84
15 642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
16 650.1-8 *Transportation Expense*	123	95	70	76	183	103	65	0	38	66	33	69	920	0	920	42	962
17 656.1-8 Insurance - Vehicle	12	15	14	14	14	14	15	13	14	15	13	17	172	0	172	29	201
18 657.1-8 Insurance - General Liability	14	17	16	16	17	17	17	16	17	17	15	20	200	0	200	22	222
19 658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	272	276	283	287
20 659.1-8 Insurance - Other	8	10	9	10	10	10	10	9	10	10	9	12	117	0	117	5	122
21 660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12	1	13
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	754	754
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	17	25	31	25	27	22	25	27	22	26	30	37	313	0	313	20	334
25 675.1-8 Miscellaneous Expenses	111	131	124	125	130	127	134	121	130	134	116	155	1,539	0	1,539	103	1,642
26 TOTAL WATER O&M EXPENSES	1,458	1,753	1,901	2,202	1,961	1,594	1,778	1,129	1,208	1,452	1,285	2,160	19,872	(718)	19,154	2,710	22,583

27 Total Labor	Total Labor	Adjustments	Total Adj. Labor
28 601.1-8 Salaries & Wages - Employees	8,206	626	8,832
29 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30 604.1-8 Employee Pensions & Benefits	2,553	666	3,219
31 TOTAL WATER LABOR COSTS	10,758	1,293	12,051

0685

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	411	319	449	281	373	284	311	(0)	90	180	118	562	3,378	0	3,378	169	3,547
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	111	92	141	71	93	76	81	0	24	47	32	127	896	(253)	643	(229)	667
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	276	283	324	247	281	295	310	217	246	262	238	285	3,266	0	3,266	0	3,266
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	52	52	0	52	2	54
7	618.1-6 Chemicals	0	40	0	0	61	0	0	0	0	0	0	0	101	0	101	4	105
8	620.1-6 Materials and Supplies	(151)	80	75	14	44	41	43	0	8	22	86	38	300	0	300	11	311
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	14	14	14	714	93	0	131	127	0	25	0	4	1,136	0	1,136	41	1,177
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	123	95	70	75	183	102	64	0	37	66	33	68	917	0	917	33	950
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	114	114	118	118
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	784	923	1,073	1,403	1,128	798	940	344	407	601	507	1,137	10,046	(139)	9,907	148	10,194

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,378	169	3,547
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	896	(229)	667
31	TOTAL WATER DIRECT LABOR COSTS	4,274	(60)	4,213

0886

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 CUSTOMER ACCTS. Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.7 Salaries & Wages - Employees	66	96	121	97	104	83	95	104	84	101	114	142	1,210	0	1,210	189	1,399
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	19	28	35	28	30	24	27	30	24	29	33	41	347	(116)	230	(97)	250
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	5
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12	20	32
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	8	10
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	41	41	43	43
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	17	25	31	25	27	22	25	27	22	26	30	37	313	0	313	20	334
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	7	10
26	TOTAL WATER CUSTOMER ACCOUNTS	103	153	189	152	162	129	148	162	132	157	178	221	1,886	(76)	1,810	195	2,081

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	1,210	189	1,399
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	347	(97)	250
31	TOTAL WATER CUST ACCTS LABOR COSTS	1,557	91	1,648

0687

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	260	308	291	295	306	299	314	284	305	316	273	365	3,618	0	3,618	269	3,886
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	94	112	105	107	111	108	114	103	111	114	99	132	1,310	(621)	689	993	2,303
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	4	5	5	5	5	5	5	5	5	5	5	6	62	0	62	1	63
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	22	26	24	24	25	25	26	23	25	26	23	30	299	0	299	17	316
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.8 Contractual Services - Acct.	21	25	23	24	25	24	25	23	25	25	22	29	291	0	291	12	303
11	633.8 Contractual Services - Legal	9	10	10	10	10	10	10	9	10	10	9	12	118	0	118	7	125
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	10	12	11	12	12	12	12	11	12	12	11	14	141	0	141	10	151
14	641.8 Rental of Building/Real Prop.	4	5	5	5	5	5	5	4	5	5	4	6	56	0	56	28	84
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	1	2
17	656.8 Insurance - Vehicle	12	15	14	14	14	14	15	13	14	15	13	17	172	0	172	29	201
18	657.8 Insurance - General Liability	14	17	16	16	17	17	17	16	17	17	15	20	200	0	200	22	222
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	118	122	122	126
20	659.8 Insurance - Other	8	10	9	10	10	10	10	9	10	10	9	12	117	0	117	5	122
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12	1	13
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	754	754
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	110	131	124	125	130	127	134	121	130	134	116	155	1,536	0	1,536	96	1,632
26	TOTAL WATER A&G EXPENSES	571	677	639	648	671	657	690	623	670	694	599	802	7,941	(503)	7,437	2,367	10,308

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	3,618	269	3,886
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,310	993	2,303
31	TOTAL WATER A&G LABOR COSTS	4,928	1,262	6,189

0888

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	8,206	0	8,206	8,206	0	0	88	140	(22)	8,411	421	0	626	8,832
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	2,553	(990)	1,562	2,553	(990)	0	23	18	0	1,604	58	1,557	668	3,219
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	3,328	0	3,328	3,328	0	0	1	5	0	3,334	0	0	6	3,334
6 616.1-8 Fuel for Power Purchased	52	0	52	52	0	0	0	0	0	52	2	0	2	54
7 618.1-8 Chemicals	101	0	101	101	0	0	0	0	0	101	4	0	4	105
8 620.1-8 Materials and Supplies	611	0	611	611	0	0	4	21	0	636	23	0	48	659
9 631.1-8 Contractual Services - Engr.	1	0	1	1	0	0	0	0	0	1	0	0	0	1
10 632.1-8 Contractual Services - Acct.	291	0	291	291	0	0	2	0	0	293	11	0	12	303
11 633.1-8 Contractual Services - Legal	118	0	118	118	0	0	3	0	0	121	4	0	7	125
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	1,277	0	1,277	1,277	0	0	4	0	0	1,282	47	0	51	1,328
14 641.1-8 Rental of Building/Real Prop.	56	0	56	56	0	0	0	25	0	81	3	0	28	84
15 642.1-8 Rental of Equipment	2	0	2	2	0	0	0	0	0	2	0	0	0	2
16 650.1-8 Transportation Expense	920	0	920	920	0	0	1	7	0	928	34	0	42	962
17 656.1-8 Insurance - Vehicle	172	0	172	172	0	0	5	18	0	194	7	0	29	201
18 657.1-8 Insurance - General Liability	200	0	200	200	0	0	4	10	0	214	8	0	22	222
19 658.1-8 Insurance - Workman's Comp.	4	272	276	4	272	0	0	1	0	277	10	0	283	287
20 659.1-8 Insurance - Other	117	0	117	117	0	0	1	0	0	117	4	0	5	122
21 660.1-8 Advertising Expense	12	0	12	12	0	0	0	0	0	13	0	0	1	13
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	754	0	0	0	754	0	0	754	754
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	313	0	313	313	0	0	0	20	0	334	0	0	20	334
25 675.1-8 Miscellaneous Expenses	1,539	0	1,539	1,539	0	0	25	21	0	1,584	57	0	103	1,642
26 TOTAL WATER O&M EXPENSES	19,872	(718)	19,154	19,872	(718)	754	161	297	(22)	20,333	693	1,557	2,710	22,583

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,369 = 3.36%, Payroll Taxes - $880,559 / $10,200,369 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,369 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%, (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0689

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	3,378		3,378	3,378						3,378	169		169	3,547
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	886	(253)	643	886	(253)					643	23		(229)	657
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	3,266		3,266	3,266						3,266			0	3,266
6 616.1-6 Fuel for Power Purchased	52		52	52						52	2		2	54
7 618.1-6 Chemicals	101		101	101						101	4		4	105
8 620.1-6 Materials and Supplies	300		300	300						300	11		11	311
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,136		1,136	1,136						1,136	41		41	1,177
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	917		917	917						917	33		33	950
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	114	114	0	114					114	4		118	118
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 TOTAL WATER DIRECT O&M EXPENSES	10,046	(139)	9,907	10,046	(139)	0	0	0	0	9,907	287	0	148	10,194

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0690

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	1,210		1,210	1,210				134	(12)	1,332	67		189	1,399
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	347	(116)	230	347	(116)			10		241	9		(97)	250
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				5		5			5	5
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	12		12	12				19		30	1		20	32
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	2		2	2				7		9	0		8	10
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	41	41	0	41			1		42	2		43	43
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	313		313	313				20		334			20	334
25 675.7 Miscellaneous Expenses	2		2	2				7		9	0		7	10
26 TOTAL WATER CUST ACCT EXPENSES	1,886	(76)	1,810	1,886	(76)	0	0	204	(12)	2,003	79	0	195	2,081

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0691

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. / Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	3,618		3,618	3,618			88	7	(11)	3,701	185		269	3,886
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	1,310	(621)	689	1,310	(621)		23	8		720	26	1,557	993	2,303
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	62		62	62			1	0		63			1	63
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	299		299	299			4	2		305	11		17	316
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	291		291	291			2	0		293	11		12	303
11 633.8 Contractual Services - Legal	118		118	118			3	0		121	4		7	125
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	141		141	141			4	0		146	5		10	151
14 641.8 Rental of Building/Real Prop.	56		56	56			0	25		81	3		28	84
15 642.8 Rental of Equipment	2		2	2			0	0		2	0		0	2
16 650.8 Transportation Expense	2		2	2			1	0		2	0		1	2
17 656.8 Insurance - Vehicle	172		172	172			5	18		194	7		29	201
18 657.8 Insurance - General Liability	200		200	200			4	10		214	8		22	222
19 658.8 Insurance - Workman's Comp.	4	118	122	4	118		0	0		122	4		122	126
20 659.8 Insurance - Other	117		117	117			1	0		117	4		5	122
21 660.8 Advertising Expense	12		12	12			0	0		13	0		1	13
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		754	0	0		754			754	754
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	1,536		1,536	1,536			25	14		1,575	57		96	1,632
26 TOTAL WATER A&G EXPENSES	7,941	(503)	7,437	7,941	(503)	754	161	83	(11)	8,424	327	1,557	2,367	10,308

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $860,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0692

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheets, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	2,619		8,206	5,587	213.31%	26,570	(18,364)	-69.12%
2	603.1-8 Salaries & Wages - Officers, Etc.	31		0	(31)	-100.00%	314	(314)	-100.00%
3	604.1-8 Employee Pensions & Benefits	53		1,562	1,509	2847.84%	538	1,025	190.57%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,271		3,328	2,057	161.87%	12,894	(9,566)	-74.19%
6	616.1-8 Fuel for Power Purchased	0		52	52	N.A.	0	52	N.A.
7	618.1-8 Chemicals	0		101	101	N.A.	0	101	N.A.
8	620.1-8 Materials and Supplies	290		611	321	110.69%	2,942	(2,331)	-79.23%
9	631.1-8 Contractual Services - Engr.	5		1	(4)	-98.17%	51	(50)	-98.83%
10	632.1-8 Contractual Services - Acct.	40		291	251	627.20%	406	(115)	-28.32%
11	633.1-8 Contractual Services - Legal	8		118	110	1378.45%	81	37	45.73%
12	634.1-8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	132	(132)	-100.00%
13	635.1-8 Contractual Services - Other	8		1,277	1,269	15868.50%	81	1,196	1474.03%
14	641.1-8 Rental of Building/Real Prop.	31		56	25	81.89%	314	(258)	-82.07%
15	642.1-8 Rental of Equipment	14		2	(12)	-84.72%	142	(140)	-98.49%
16	650.1-8 Transportation Expense	33		920	887	2687.85%	335	585	174.80%
17	656.1-8 Insurance - Vehicle	82		172	90	109.20%	832	(660)	-79.38%
18	657.1-8 Insurance - General Liability	50		200	150	299.29%	507	(308)	-60.64%
19	658.1-8 Insurance - Workman's Comp.	30		276	246	819.03%	304	(29)	-9.41%
20	659.1-8 Insurance - Other	30		117	87	289.68%	304	(187)	-61.59%
21	660.1-8 Advertising Expense	2		12	10	516.29%	20	(8)	-39.25%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	21		313	292	1392.71%	213	100	47.14%
25	675.1-8 Miscellaneous Expenses	229		1,539	1,310	571.87%	2,323	(785)	-33.77%
26	TOTAL WATER O&M EXPENSES	4,860		19,154	14,294	294.12%	49,305	(30,150)	-61.15%
27	SUBTOTAL (less accts. 666 & 667)	4,860		19,154	14,294	294.12%	49,305	(30,150)	-157.41%
28	Average ERC's	21		172	151	719.05%			
29	Average Consumer Price Index - U	110.0		136.2	26	23.86%			
30				Compounded Multiplier =		914.50%			

Notes:

(a) The benchmark year for this system is 5 years prior to the current test year.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	2,149		3,378	1,229	57.19%	21,802	(18,424)	-84.51%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			643	643	N.A.	0	643	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,257		3,266	2,009	159.84%	12,752	(9,486)	-74.39%
6	616.1-6 Fuel for Power Purchased			52	52	N.A.	0	52	N.A.
7	618.1-6 Chemicals			101	101	N.A.	0	101	N.A.
8	620.1-6 Materials and Supplies	290		300	10	3.47%	2,942	(2,642)	-89.80%
9	631.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other			1,136	1,136	N.A.	0	1,136	N.A.
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense	29		917	888	3060.72%	294	622	211.56%
17	656.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.			114	114	N.A.	0	114	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	9		0	(9)	-100.00%	91	(91)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**3,734**		**9,907**	**6,173**	**165.31%**	**37,881**	**(27,975)**	**-73.85%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,734**		**9,907**	**6,173**	**165.31%**	**37,881**	**(27,975)**	**-262.36%**
28	**Average ERC's**	**21**		**172**	**151**	**719.05%**			
29	**Average Consumer Price Index - U**	**110.0**		**136.2**	**26**	**23.86%**			
30				**Compounded Multiplier =**		**914.50%**			

Notes:

(a) The benchmark year for this system is 5 years prior to the current test year.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	239		1,210	971	406.32%	2,425	(1,215)	-50.09%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			230	230	N.A.	0	230	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies			12	12	N.A.	0	12	N.A.
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	2		2	(0)	-6.38%	20	(18)	-90.77%
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			41	41	N.A.	0	41	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	21		313	292	1392.71%	213	100	47.14%
25	675.7 Miscellaneous Expenses	1		2	1	124.86%	10	(8)	-77.84%
26	**TOTAL WATER O&M EXPENSES**	**263**		**1,810**	**1,547**	**588.37%**	**2,668**	**(858)**	**-32.15%**
27	**SUBTOTAL (less accts. 666 & 667)**	**263**		**1,810**	**1,547**	**588.37%**	**2,668**	**(858)**	**-47.38%**
28	**Average ERC's**	**21**		**172**	**151**	**719.05%**			
29	**Average Consumer Price Index - U**	**110.0**		**138.2**	**26**	**23.86%**			
30				**Compounded Multiplier =**		**914.50%**			

Notes:

(a) The benchmark year for this system is 5 years prior to the current test year.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	231		3,618	3,387	1466.03%	2,343	1,274	54.36%
2	603.8 Salaries & Wages - Officers, Etc.	31		0	(31)	-100.00%	314	(314)	-100.00%
3	604.8 Employee Pensions & Benefits	53		689	636	1199.58%	538	151	28.10%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	14		62	48	344.30%	142	(80)	-56.21%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies			299	299	N.A.	0	299	N.A.
9	631.8 Contractual Services - Engr.	5		1	(4)	-88.17%	51	(50)	-98.83%
10	632.8 Contractual Services - Acct.	40		291	251	627.20%	406	(115)	-28.32%
11	633.8 Contractual Services - Legal	8		118	110	1378.45%	81	37	45.73%
12	634.8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	132	(132)	-100.00%
13	635.8 Contractual Services - Other	8		141	133	1664.98%	81	60	73.98%
14	641.8 Rental of Building/Real Prop.	31		56	25	81.89%	314	(258)	-82.07%
15	642.8 Rental of Equipment	14		2	(12)	-84.72%	142	(140)	-98.49%
16	650.8 Transportation Expense	2		2	(0)	-24.85%	20	(19)	-92.57%
17	656.8 Insurance - Vehicle	82		172	90	109.20%	832	(660)	-79.38%
18	657.8 Insurance - General Liability	50		200	150	299.29%	507	(308)	-60.64%
19	658.8 Insurance - Workman's Comp.	30		122	92	305.16%	304	(183)	-60.06%
20	659.8 Insurance - Other	30		117	87	289.68%	304	(187)	-61.59%
21	660.8 Advertising Expense	2		12	10	516.29%	20	(8)	-39.25%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	219		1,536	1,317	601.52%	2,222	(685)	-30.85%
26	**TOTAL WATER O&M EXPENSES**	**963**		7,437	6,574	781.77%	8,755	(1,318)	-15.05%
27	**SUBTOTAL (less accts. 666 & 667)**	**963**		7,437	6,574	781.77%	8,755	(1,318)	-17.72%
28	**Average ERC's**	**21**		172	151	719.05%			
29	**Average Consumer Price Index - U**	**110.0**		136.2	26	23.86%			
30				Compounded Multiplier =		914.50%			

Notes:

(a) The benchmark year for this system is 5 years prior to the current test year.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	(18,364)	-69.12%	
2	603.1-S Salaries & Wages - Officers, Etc.	(314)	-100.00%	
3	604.1-S Employee Pensions & Benefits	1,025	190.57%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(9,566)	-74.19%	
6	616.1-S Fuel for Power Purchased	52	N.A.	
7	618.1-S Chemicals	101	N.A.	
8	620.1-S Materials and Supplies	(2,331)	-79.23%	
9	631.1-S Contractual Services - Engr.	(50)	-88.83%	
10	632.1-S Contractual Services - Acct.	(115)	-28.32%	
11	633.1-S Contractual Services - Legal	37	45.73%	
12	634.1-S Contractual Services - Mgmt. Fees	(132)	-100.00%	
13	635.1-S Contractual Services - Other	1,196	1474.03%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(258)	-82.07%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(140)	-88.49%	
16	650.1-S Transportation Expense	585	174.80%	
17	656.1-S Insurance - Vehicle	(660)	-79.38%	
18	657.1-S Insurance - General Liability	(308)	-60.64%	
19	658.1-S Insurance - Workman's Comp.	(29)	-9.41%	
20	659.1-S Insurance - Other	(187)	-61.58%	
21	660.1-S Advertising Expense	(8)	-39.25%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	0	N.A.	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	100	47.14%	
25	675.1-S Miscellaneous Expenses	(785)	-33.77%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(30,150)	-61.15%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: *Provide a complete list of outside services which were incurred during* the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) *of the systems's required revenues.* In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

AMORTIZATION OF RATE CASE EXPENSE:

	Total FPSC Filed	Allocation To System
Prior Unamortized Rate Case Expense		
Current Rate Case Expense	$1,772,200	$3,017
Total Projected Rate Case Expense	1,772,200	3,017
Annual Amortization Over 4 Years	**$443,050**	**$754**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	172
% of Total	100%	0.1702%

(A detailed allocation schedule is contained in Volume I of the MFR's)

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Osceola / Pine Ridge Estates *FPSC*

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	There were no major maintenance projects that exceeded 2% of test year revenues per system.			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Osceola / Pine Ridge Estates

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	40	2.50%	0	0	0
3	302.1 Franchises	1,286	40	2.50%	32	0	32
4	339.1 Other Plant & Misc.	104	25	4.00%	4	0	4
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	1,242	0	N.A.	0	0	0
7	304.2 Structures & Improvements	2,295	33	3.03%	70	0	70
8	305.2 Collect. & Impound.	11	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	23,527	30	3.33%	784	0	784
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	3,822	35	2.86%	109	0	109
13	310.2 Power Generation Eq.	14,143	20	5.00%	707	0	707
14	311.2 Pumping Equipment	7,651	20	5.00%	383	0	383
15	339.2 Other Plant & Misc.	(15)	25	4.00%	(1)	0	(1)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1,211	0	N.A.	0	0	0
18	304.3 Structures & Improvements	1,154	33	3.03%	35	0	35
19	320.3 Water Treatment Eq.	49,466	22	4.55%	2,248	0	2,248
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	2	0	N.A.	0	0	0
23	304.4 Structures & Improvements	1	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	127	37	2.70%	3	0	3
25	331.4 Transm. & Distribution	94,681	43	2.33%	2,202	0	2,202
26	333.4 Services	13,359	40	2.50%	334	0	334
27	334.4 Meters & Meter Installation	8,418	20	5.00%	421	0	421
28	335.4 Hydrants	68	45	2.22%	2	0	2
29	339.4 Other Plant & Misc.	38	25	4.00%	2	0	2
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	903	0	N.A.	0	0	0
32	304.5 Structures & Improvements	4,486	40	2.50%	112	0	112
33	340.5 Office Furniture & Equipment	2,302	15	6.67%	153	0	153
34	340.51 Computer Equipment	3,556	6	16.67%	593	0	593
35	341.5 Transportation Equipment	3,057	6	16.67%	510	0	510
36	342.5 Stores Equipment	25	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	1,158	16	6.25%	72	0	72
38	344.5 Laboratory Equipment	257	15	6.67%	17	0	17
39	345.5 Power Operated Equipment	1,510	12	8.33%	126	0	126
40	346.5 Communication Equipment	476	10	10.00%	48	0	48
41	347.5 Miscellaneous Equipment	161	15	6.67%	11	0	11
42	348.5 Other Tangible Plant	126	10	10.00%	13	0	13
43							
44	*INTANGIBLE PLANT*	1,390		2.61%	36	0	36
45	**SUPPLY & PUMPING**	52,676		3.90%	2,052	0	2,052
46	**WATER TREATMENT PLANT**	51,831		4.41%	2,283	0	2,283
47	**TRANSM. & DISTRIBUTION**	116,695		2.54%	2,963	0	2,963
48	**GENERAL PLANT**	18,019		9.19%	1,656	0	1,656
49							
51	**TOTAL DEPRECIATION EXPENSE**	240,610		3.74%	8,991	0	8,991
52	**AMORTIZATION OF CIAC**				(3,596)	0	(3,596)
53	**NON-USED AND USEFUL**				0	0	0
54	**NET DEPRECIATION EXPENSE - WATER**				5,395	0	5,395

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
			1991 CIAC AMORTIZATION EXPENSE		
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	4.25%	0	0	0
2 Line/Main Extension Fees	13,350	2.33%	311	0	311
3 Meter Installation Fees	24,650	5.00%	1,233	0	1,233
4 Contributed Lines	88,249	2.33%	2,053	0	2,053
5 Cont. Prty. Other Than Lines	0	3.34%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	126,249		3,596	0	3,596

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	2,295	70	3.03%
3	305.2 Collect. & Impound.	11	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	23,527	784	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	3,822	109	2.86%
8	310.2 Power Generation Eq.	14,143	707	5.00%
9	311.2 Pumping Equipment	7,651	383	5.00%
10	339.2 Other Plant & Misc.	(15)	(1)	4.00%
11	304.3 Structures & Improvements	1,154	35	3.03%
12	320.3 Water Treatment Eq.	49,466	2,248	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	127	3	2.70%
15	**COMPOSITE RATE**	102,181	4,339	4.25%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	94,681	2,202	2.33%
19	335.4 Hydrants	68	2	2.22%
20	339.4 Other Plant & Misc.	38	2	4.00%
21	**COMPOSITE RATE**	94,788	2,205	2.33%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	8,418	421	5.00%
24	**COMPOSITE RATE**	8,418	421	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	13,359	334	2.50%
27	**COMPOSITE RATE**	13,359	334	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	102,181	4,339	4.25%
30	Line / Main Extension Fees & Contri. lines (Line 21)	94,788	2,205	2.33%
31	Meter Installation Fees (Line 24)	8,418	421	5.00%
32	Service Installation Fees (Line 27)	13,359	334	2.50%
33	**COMPOSITE RATE**	218,746	7,299	3.34%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

Line No.	(1) Account No. and Name	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE Adjusted Depr. Exp.	(3) Remove Amortization of CIAC	(4) Depreciation on Invested Plant	(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE %	(6) Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	0	0	0	0.00%	0
3	302.1 Franchises	32	0	32	0.00%	0
4	339.1 Other Plant & Misc.	4	0	4	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	70	0	70	0.00%	0
8	305.2 Collect. & Impound.	0	0	0	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	784	0	784	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	109	0	109	0.00%	0
13	310.2 Power Generation Eq.	707	0	707	0.00%	0
14	311.2 Pumping Equipment	383	0	383	0.00%	0
15	339.2 Other Plant & Misc.	(1)	0	(1)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	35	0	35	0.00%	0
19	320.3 Water Treatment Eq.	2,248	0	2,248	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs	3	0	3	0.00%	0
25	331.4 Transm. & Distribution	2,202	2,051	151	0.00%	0
26	333.4 Services	334	0	334	0.00%	0
27	334.4 Meters & Meter Insallation	421	0	421	0.00%	0
28	335.4 Hydrants	2	1	0	0.00%	0
29	339.4 Other Plant & Misc.	2	1	1	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	112	0	112	0.00%	0
33	340.5 Office Furniture & Equipment	153	0	153	0.00%	0
34	340.51 Computer Equipment	593	0	593	0.00%	0
35	341.5 Transportation Equipment	510	0	510	0.00%	0
36	342.5 Stores Equipment	1	0	1	0.00%	0
37	343.5 Tools, Shop & Garage	72	0	72	0.00%	0
38	344.5 Laboratory Equipment	17	0	17	0.00%	0
39	345.5 Power Operated Equipment	126	0	126	0.00%	0
40	346.5 Communication Equipment	48	0	48	0.00%	0
41	347.5 Miscellaneous Equipment	11	0	11	0.00%	0
42	348.5 Other Tangible Plant	13	0	13	0.00%	0
43						
44	**INTANGIBLE PLANT**	36	0	36		0
45	**SUPPLY & PUMPING**	2,052	0	2,052		0
46	**WATER TREATMENT PLANT**	2,283	0	2,283		0
47	**TRANSM. & DISTRIBUTION**	2,963	2,053	910		0
48	**GENERAL PLANT**	1,656	0	1,656		0
49						
51	**TOTAL**	**8,991**	**2,053**	**6,938**		**0**
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				**0.00%**	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	1,904	33	1,938	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	1,904	46	1,950		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	708	708		
6		0	0	0		
7	TOTAL	0	708	708		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		2,302	0	2,302		
11		0	0	0		
12	TOTAL	2,302	0	2,302		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	4,207	741	4,948		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	4,207	754	4,961		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	42,320	738	43,058	42,320	1,018	43,338	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	19,872	(718)	19,154	19,872	2,710	22,583	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	5,395	0	5,395	5,395	0	5,395	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	4,207	754	4,961	4,207	754	4,961	B-15 (W)	-
8 Pre Tax Operating Expenses	29,474	36	29,510	29,474	3,464	32,939	-	-
9 **TOTAL PRE-TAX INCOME**	**12,845**	**703**	**13,548**	**12,845**	**(2,446)**	**10,399**	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	12,845	703	13,548	12,845	(2,446)	10,399	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	97,134	(2,888)	94,247	97,134	(2,459)	94,675	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	5,634	(167)	5,466	5,634	(143)	5,491	-	-
17 Total Taxable Income	7,212	870	8,082	7,212	(2,304)	4,908	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	**2,714**	**327**	**3,041**	**2,714**	**(867)**	**1,847**	-	-
20 Less:								
21 Parent Debt Adjustment	541	0	541	541	0	541	C-9 (W)	-
22 Investment Tax Credit	108	0	108	108	0	108	C-8 (W)	-
23 **TOTAL INCOME TAXES**	**2,065**	**327**	**2,393**	**2,065**	**(867)**	**1,199**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Osceola / Pine Ridge Estates

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE

Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	1991 Aquisition Adjustment Amort. Exp. Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	**NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)

1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE

Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	*Supporting* Schedules	*Recap* Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	0.00%	0.00%	0.00%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Pine Ridge Utilities - 9002

Citrus County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	2,371,223	0	2,371,223	A-5 (W)
2 Utility Land & Land Rights	58,058	0	58,058	A-5 (W)
3 Non-Used & Useful	(1,163,978)	0	(1,163,978)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(170,893)	(504)	(171,398)	A-9 (W)
6 CIAC	(332,179)	0	(332,179)	A-12 (W)
7 Accumulated Amortization of CIAC	17,885	0	17,885	A-14 (W)
8 *Acquisition Adjustments*	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	(297,491)	0	(297,491)	A-16 (W)
11 Deferred Tax	171,729	0	171,729	C-7 (W)
12 Working Capital Allowance	7,838	892	8,730	A-17 (W)
13 **TOTAL WATER RATE BASE**	662,191	388	662,578	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	2,371,223	0	2,371,223	A-5 (W)
2 Utility Land & Land Rights	58,058	0	58,058	A-5 (W)
3 Non-Used & Useful	(1,163,978)	0	(1,163,978)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(170,893)	(504)	(171,398)	A-9 (W)
6 CIAC	(332,179)	0	(332,179)	A-12 (W)
7 Accumulated Amortization of CIAC	17,885	0	17,885	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	(297,491)	0	(297,491)	A-16 (W)
11 Deferred Tax	171,729	0	171,729	C-7 (W)
12 Working Capital Allowance	7,838	(206)	7,632	A-17 (W)
13 TOTAL WATER RATE BASE	662,191	(710)	661,481	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	0	0	0	A-5 (W)
3					
4	2.				
5					
6					
7		0	0	0	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	0	0	0	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(1,009)	(504)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		0	(1,009)	(504)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2.				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(206)	(206)	(206)	A-17 (W)
38					
39	2.				
40					
41					
42		(206)	(206)	(206)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	892	892	892	A-17 (W)
45					
46	2.				
47					
48					
49		892	892	892	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(206)	(1,214)	(710)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	892	(117)	388	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, *and adjustments* by dollar amount up to the end of the year year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 3
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER ##### ENDED 12/31/70**	**0**
2	**BALANCE ENDED 12/31/70**	**0**
3	1971 Additions	123
4	1971 Retirements	0
5	1971 Adjustments	0
6	1971 Net Additions	123
7	**12/31/71 BALANCE**	**123**
8	1972 Additions	94,211
9	1972 Retirements	0
10	1972 Adjustments	0
11	1972 Net Additions	94,211
12	**12/31/72 BALANCE**	**94,334**
13	1973 Additions	30,694
14	1973 Retirements	0
15	1973 Adjustments	0
16	1973 Net Additions	30,694
17	**12/31/73 BALANCE**	**125,028**
18	1974 Additions	24,306
19	1974 Retirements	0
20	1974 Adjustments	0
21	1974 Net Additions	24,306
22	**12/31/74 BALANCE**	**149,334**
23	1975 Additions	90,354
24	1975 Retirements	0
25	1975 Adjustments	0
26	1975 Net Additions	90,354
27	**12/31/75 BALANCE**	**239,688**
28	1976 Additions	61,247
29	1976 Retirements	0
30	1976 Adjustments	0
31	1976 Net Additions	61,247
32	**12/31/76 BALANCE**	**300,935**
33	1977 Additions	(6,826)
34	1977 Retirements	0
35	1977 Adjustments	0
36	1977 Net Additions	(6,826)
37	**12/31/77 BALANCE**	**294,109**

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 3
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 0 ENDED 12/31/70**	**0**
2	**BALANCE ENDED 12/31/77**	**294,109**
3	1978 Additions	1,203
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	1,203
7	**12/31/78 BALANCE**	**295,312**
8	1979 Additions	700
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	700
12	**12/31/79 BALANCE**	**296,012**
13	1980 Additions	560
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	560
17	**12/31/80 BALANCE**	**296,572**
18	1981 Additions	218,907
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	218,907
22	**12/31/81 BALANCE**	**515,479**
23	1982 Additions	46,069
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	46,069
27	**12/31/82 BALANCE**	**561,548**
28	1983 Additions	23,272
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	23,272
32	**12/31/83 BALANCE**	**584,820**
33	1984 Additions	7,381
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	7,381
37	**12/31/84 BALANCE**	**592,201**
38	1985 Additions	100,236
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	100,236
42	**12/31/85 BALANCE**	**692,437**

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was *last established by this Commission, or the date of* inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically *identifying those amounts.*

Schedule: A-4 (W)
Page 3 of 3
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	692,437
2	1986 Additions	38,190
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	38,190
6	**12/31/86 BALANCE**	730,627
7	1987 Additions	73,935
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	73,935
11	**12/31/87 BALANCE**	804,562
12	1988 Additions	22,193
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	22,193
16	**12/31/88 BALANCE**	826,755
17	1989 Additions	89,799
18	1989 Retirements	192
19	1989 Common Plant Allo.	17
20	1989 Net Additions	89,624
21	**12/31/89 BALANCE**	916,379
22	1990 Additions (A/C 101)	342,831
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	937,736
26	1990 Net Additions	1,280,567
27	**12/31/90 BALANCE**	2,196,946
28	1990 General Plant Reallocation Adjustments *	40,283
29	**12/31/90 ADJUSTED BALANCE**	2,237,229
30	1991 Additions (A/C 101)	384,105
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	384,105
35	**12/31/91 BALANCE**	2,621,334

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				1991 PLANT IN SERVICE				AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	(0)	0	0	(0)	0	0	0	(0)	0	0
3 302.1 Franchises	387	0	0	387	0	0	387	387	0	387
4 339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	22,014	(2,114)	0	19,900	0	0	19,900	20,957	0	20,957
7 304.2 Structures & Improvements	13,004	(7,106)	0	5,898	0	0	5,898	9,451	0	9,451
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	6,842	0	0	6,842	0	0	6,842	6,842	0	6,842
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	1,210	0	0	1,210	0	0	1,210	1,210	0	1,210
13 310.2 Power Generation Eq.	0	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment	46,405	0	0	46,405	0	0	46,405	46,405	0	46,405
15 339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	35,000	0	0	35,000	0	0	35,000	35,000	0	35,000
18 304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19 320.3 Water Treatment Eq.	4,393	717	0	5,110	0	0	5,110	4,751	0	4,751
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	7,789	0	0	7,789	0	0	7,789	7,789	0	7,789
25 331.4 Transm. & Distribution	1,704,968	313,227	0	2,018,195	0	0	2,018,195	1,861,581	0	1,861,581
26 333.4 Services	100,326	18,733	0	119,059	0	0	119,059	109,693	0	109,693
27 334.4 Meters & Meter Insallation	44,844	14,744	0	59,588	0	0	59,588	52,216	0	52,216
28 335.4 Hydrants	209,748	42,694	0	252,442	0	0	252,442	231,095	0	231,095
29 339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	2,137	(71)	0	2,065	0	0	2,065	2,101	0	2,101
32 304.5 Structures & Improvements	10,306	255	0	10,560	0	0	10,560	10,433	0	10,433
33 340.5 Office Furniture & Equipme	5,310	86	0	5,396	0	0	5,396	5,353	0	5,353
34 340.51 Computer Equipment	7,000	2,540	0	9,540	0	0	9,540	8,270	0	8,270
35 341.5 Transportation Equipment	6,845	528	0	7,373	0	0	7,373	7,109	0	7,109
36 342.5 Stores Equipment	52	13	0	65	0	0	65	58	0	58
37 343.5 Tools, Shop & Garage	2,719	(50)	0	2,669	0	0	2,669	2,694	0	2,694
38 344.5 Laboratory Equipment	576	40	0	617	0	0	617	597	0	597
39 345.5 Power Operated Equipment	3,670	(316)	0	3,354	0	0	3,354	3,512	0	3,512
40 346.5 Communication Equipment	1,066	84	0	1,150	0	0	1,150	1,108	0	1,108
41 347.5 Miscellaneous Equipment	333	85	0	418	0	0	418	376	0	376
42 348.5 Other Tangible Plant	286	14	0	301	0	0	301	294	0	294
43										
44 **INTANGIBLE PLANT**	387	0	0	387	0	0	387	387	0	387
45 **SUPPLY & PUMPING**	89,475	(9,220)	0	80,255	0	0	80,255	84,865	0	84,865
46 **WATER TREATMENT PLANT**	39,393	717	0	40,110	0	0	40,110	39,751	0	39,751
47 **TRANSM. & DISTRIBUTION**	2,067,675	389,399	0	2,457,074	0	0	2,457,074	2,262,374	0	2,262,374
48 **GENERAL PLANT**	40,300	3,209	0	43,509	0	0	43,509	41,904	0	41,904
49										
50 **TOTAL PLANT IN SERVICE**	2,237,229	384,105	0	2,621,334	0	0	2,621,334	2,429,281	0	2,429,281
51 **LAND & LAND RIGHTS**	59,151	(2,185)	0	56,965	0	0	56,965	58,058	0	58,058
52 **TOTAL PIS LESS LAND**	2,178,078	386,290	0	2,564,368	0	0	2,564,368	2,371,223	0	2,371,223

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	0	0	0	0%	0
3 302.1 Franchises	387	0	0	387	0%	0
4 339.1 Other Plant & Misc.	0	0	0	0	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	20,957	0	0	20,957	0%	0
7 304.2 Structures & Improvements	9,451	0	0	9,451	0%	0
8 305.2 Collect. & Impound.	0	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	6,842	0	0	6,842	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	1,210	0	0	1,210	0%	0
13 310.2 Power Generation Eq.	0	0	0	0	0%	0
14 311.2 Pumping Equipment	46,405	0	0	46,405	0%	0
15 339.2 Other Plant & Misc.	0	0	0	0	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	35,000	0	0	35,000	0%	0
18 304.3 Structures & Improvements	0	0	0	0	0%	0
19 320.3 Water Treatment Eq.	4,751	0	0	4,751	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	0	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0	0%	0
24 330.4 Distr. Reservlors	7,789	0	0	7,789	8%	630
25 331.4 Transm. & Distribution	1,861,581	0	297,491	1,564,090	78%	1,219,991
26 333.4 Services	109,693	0	0	109,693	0%	0
27 334.4 Meters & Meter Insallation	52,216	0	0	52,216	0%	0
28 335.4 Hydrants	231,095	0	0	231,095	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	2,101	0	0	2,101	0%	0
32 304.5 Structures & Improvements	10,433	0	0	10,433	0%	0
33 340.5 Office Furniture & Equipment	5,353	0	0	5,353	0%	0
34 340.51 Computer Equipment	8,270	0	0	8,270	0%	0
35 341.5 Transportation Equipment	7,109	0	0	7,109	0%	0
36 342.5 Stores Equipment	58	0	0	58	0%	0
37 343.5 Tools, Shop & Garage	2,694	0	0	2,694	0%	0
38 344.5 Laboratory Equipment	597	0	0	597	0%	0
39 345.5 Power Operated Equipment	3,512	0	0	3,512	0%	0
40 346.5 Communication Equipment	1,108	0	0	1,108	0%	0
41 347.5 Miscellaneous Equipment	376	0	0	376	0%	0
42 348.5 Other Tangible Plant	294	0	0	294	0%	0
43						
44 **INTANGIBLE PLANT**	387	0	0	387		0
45 **SUPPLY & PUMPING**	84,865	0	0	84,865		0
46 **WATER TREATMENT PLANT**	39,751	0	0	39,751		0
47 **TRANSM. & DISTRIBUTION**	2,262,374	0	297,491	1,964,883		1,220,621
48 **GENERAL PLANT**	41,904	0	0	41,904		0
49						
50 **TOTAL PLANT IN SERVICE**	2,429,281	0	297,491	2,131,790		1,220,621
51 **LAND & LAND RIGHTS**	58,058	0	0	58,058		0
52 **TOTAL PIS LESS LAND**	2,371,223	0	297,491	2,073,732		1,220,621
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				57.26%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

	(1)	(2)	(3)	(4)	(5)
		AVERAGE 1991 - NON-USED & USEFUL			
Line No.	Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
	WATER				
1	Plant in Service	1,220,621	0	1,220,621	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(56,642)	0	(56,642)	A-9 (W)
4	Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5	TOTAL WATER NON-USED AND USEFUL	1,163,978	0	1,163,978	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the year year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 3
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 0 ENDED 12/31/70**	0
2	**BALANCE ENDED 12/31/70**	0
3	1971 Additions (Dep. Expense)	0
4	1971 Retirements	0
5	*1971 Adjustments*	0
6	1971 Net Additions	0
7	**12/31/71 BALANCE**	0
8	1972 Additions	911
9	1972 Retirements	0
10	*1972 Adjustments*	0
11	1972 Net Additions	911
12	**12/31/72 BALANCE**	911
13	1973 Additions	2,192
14	1973 Retirements	0
15	*1973 Adjustments*	0
16	1973 Net Additions	2,192
17	**12/31/73 BALANCE**	3,103
18	1974 Additions	3,015
19	1974 Retirements	0
20	1974 Adjustments	0
21	1974 Net Additions	3,015
22	**12/31/74 BALANCE**	6,118
23	1975 Additions	3,856
24	1975 Retirements	0
25	1975 Adjustments	0
26	1975 Net Additions	3,856
27	**12/31/75 BALANCE**	9,974
28	1976 Additions	4,020
29	1976 Retirements	0
30	1976 Adjustments	0
31	1976 Net Additions	4,020
32	**12/31/76 BALANCE**	13,994
33	1977 Additions	4,519
34	1977 Retirements	0
35	1977 Adjustments	0
36	1977 Net Additions	4,519
37	**12/31/77 BALANCE**	18,513

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 3
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 0 ENDED 12/31/70**	0
2	**BALANCE ENDED 12/31/77**	18,513
3	1978 Additions (Dep. Expense)	3,680
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	3,680
7	**12/31/78 BALANCE**	22,193
8	1979 Additions	4,059
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	4,059
12	**12/31/79 BALANCE**	26,252
13	1980 Additions	4,045
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	4,045
17	**12/31/80 BALANCE**	30,297
18	1981 Additions	4,070
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	4,070
22	**12/31/81 BALANCE**	34,367
23	1982 Additions	4,121
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	4,121
27	**12/31/82 BALANCE**	38,488
28	1983 Additions	5,689
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	5,689
32	**12/31/83 BALANCE**	44,177
33	1984 Additions	5,586
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	5,586
37	**12/31/84 BALANCE**	49,763
38	1985 Additions	5,999
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	5,999
42	**12/31/85 BALANCE**	55,762

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 3 of 3
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	55,762
2	1986 Additions	6,562
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	6,562
6	**12/31/86 BALANCE**	62,324
7	1987 Additions	7,193
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	7,193
11	**12/31/87 BALANCE**	69,517
12	1988 Additions	9,661
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	9,661
16	**12/31/88 BALANCE**	79,178
17	1989 Additions	10,609
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	10,609
21	**12/31/89 BALANCE**	89,787
22	1990 Additions	39,357
23	1990 Retirements	0
24	1990 Adjustments	(100)
25	1990 Net Additions	39,257
26	**12/31/90 BALANCE**	129,044
27	1990 General Plant Reallocation Adjustments *	11,381
28	**12/31/90 ADJUSTED BALANCE**	140,425
29	1991 Additions	60,937
30	1991 Retirements	0
31	1991 Adjustments	1,009
32	1991 Net Additions	61,946
33	**12/31/91 BALANCE**	202,371

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	(0)	0	(0)	0	0	(0)	(0)	0	(0)
3 302.1 Franchises	171	10	181	0	0	181	176	0	176
4 339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	3,329	286	3,615	0	0	3,615	3,472	0	3,472
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	4,225	228	4,453	0	0	4,453	4,339	0	4,339
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	94	35	128	0	0	128	111	0	111
13 310.2 Power Generation Eq.	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment	28,432	2,320	30,753	0	0	30,753	29,592	0	29,592
15 339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0
19 320.3 Water Treatment Eq.	3,542	216	3,758	0	0	3,758	3,650	0	3,650
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservlors	4,480	211	4,690	0	0	4,690	4,585	0	4,585
25 331.4 Transm. & Distribution	50,496	43,293	93,789	0	0	93,789	72,143	0	72,143
26 333.4 Services	8,505	2,742	11,247	0	0	11,247	9,876	0	9,876
27 334.4 Meters & Meter Installation	9,479	2,611	12,090	0	0	12,090	10,785	0	10,785
28 335.4 Hydrants	14,494	5,135	19,629	0	0	19,629	17,061	0	17,061
29 339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	1,362	261	1,623	0	0	1,623	1,493	0	1,493
33 340.5 Office Furniture & Equipment	1,713	357	2,070	0	0	2,070	1,892	0	1,892
34 340.51 Computer Equipment	879	1,378	2,257	0	1,009	3,266	1,568	504	2,072
35 341.5 Transportation Equipment	4,330	1,185	5,515	0	0	5,515	4,923	0	4,923
36 342.5 Stores Equipment	16	3	19	0	0	19	18	0	18
37 343.5 Tools, Shop & Garage	1,229	168	1,398	0	0	1,398	1,313	0	1,313
38 344.5 Laboratory Equipment	258	40	297	0	0	297	278	0	278
39 345.5 Power Operated Equipment	2,806	293	3,098	0	0	3,098	2,952	0	2,952
40 346.5 Communication Equipment	-410	111	521	0	0	521	466	0	466
41 347.5 Miscellaneous Equipment	59	25	84	0	0	84	71	0	71
42 348.5 Other Tangible Plant	117	29	146	0	0	146	131	0	131
43									
44 **INTANGIBLE PLANT**	171	10	181	0	0	181	176	0	176
45 **SUPPLY & PUMPING**	36,080	2,869	38,949	0	0	38,949	37,514	0	37,514
46 **WATER TREATMENT PLANT**	3,542	216	3,758	0	0	3,758	3,650	0	3,650
47 **TRANSM. & DISTRIBUTION**	87,454	53,992	141,445	0	0	141,445	114,450	0	114,450
48 **GENERAL PLANT**	13,179	3,850	17,029	0	1,009	18,038	15,104	504	15,608
49									
50 **TOTAL WATER ACCUM. DEP.**	140,425	60,937	201,362	0	1,009	202,371	170,893	504	171,398

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0%	0
3 302.1 Franchises	176	0	176	0%	0
4 339.1 Other Plant & Misc.	0	0	0	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	3,472	0	3,472	0%	0
8 305.2 Collect. & Impound.	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	4,339	0	4,339	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	111	0	111	0%	0
13 310.2 Power Generation Eq.	0	0	0	0%	0
14 311.2 Pumping Equipment	29,592	0	29,592	0%	0
15 339.2 Other Plant & Misc.	0	0	0	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	0	0	0	0%	0
19 320.3 Water Treatment Eq.	3,650	0	3,650	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservlors	4,585	0	4,585	8%	371
25 331.4 Transm. & Distribution	72,143	0	72,143	78%	56,271
26 333.4 Services	9,876	0	9,876	0%	0
27 334.4 Meters & Meter Installation	10,785	0	10,785	0%	0
28 335.4 Hydrants	17,061	0	17,061	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	1,493	0	1,493	0%	0
33 340.5 Office Furniture & Equipment	1,892	0	1,892	0%	0
34 340.51 Computer Equipment	2,072	0	2,072	0%	0
35 341.5 Transportation Equipment	4,923	0	4,923	0%	0
36 342.5 Stores Equipment	18	0	18	0%	0
37 343.5 Tools, Shop & Garage	1,313	0	1,313	0%	0
38 344.5 Laboratory Equipment	278	0	278	0%	0
39 345.5 Power Operated Equipment	2,952	0	2,952	0%	0
40 346.5 Communication Equipment	466	0	466	0%	0
41 347.5 Miscellaneous Equipment	71	0	71	0%	0
42 348.5 Other Tangible Plant	131	0	131	0%	0
43					
44 **INTANGIBLE PLANT**	176	0	176		0
45 **SUPPLY & PUMPING**	37,514	0	37,514		0
46 **WATER TREATMENT PLANT**	3,650	0	3,650		0
47 **TRANSM. & DISTRIBUTION**	114,450	0	114,450		56,642
48 **GENERAL PLANT**	15,608	0	15,608		0
49					
50 TOTAL	171,398	0	171,398		56,642
51 Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =				33.05%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the year year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 3
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 0 ENDED 12/31/70**	0
2	**BALANCE ENDED 12/31/70**	0
3	1971 Additions	0
4	1971 Retirements	0
5	1971 Adjustments	0
6	1971 Net Additions	0
7	**12/31/71 BALANCE**	0
8	1972 Additions	0
9	1972 Retirements	0
10	1972 Adjustments	0
11	1972 Net Additions	0
12	**12/31/72 BALANCE**	0
13	1973 Additions	420
14	1973 Retirements	0
15	1973 Adjustments	0
16	1973 Net Additions	420
17	**12/31/73 BALANCE**	420
18	1974 Additions	215
19	1974 Retirements	0
20	1974 Adjustments	0
21	1974 Net Additions	215
22	**12/31/74 BALANCE**	635
23	1975 Additions	555
24	1975 Retirements	0
25	1975 Adjustments	0
26	1975 Net Additions	555
27	**12/31/75 BALANCE**	1,190
28	1976 Additions	90
29	1976 Retirements	0
30	1976 Adjustments	(125)
31	1976 Net Additions	(35)
32	**12/31/76 BALANCE**	1,155
33	1977 Additions	250
34	1977 Retirements	0
35	1977 Adjustments	250
36	1977 Net Additions	500
37	**12/31/77 BALANCE**	1,655

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 3
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 0 ENDED 12/31/70**	**0**
2	***BALANCE ENDED 12/31/77***	**1,655**
3	1978 Additions	665
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	665
7	**12/31/78 BALANCE**	**2,320**
8	1979 Additions	575
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	575
12	**12/31/79 BALANCE**	**2,895**
13	1980 Additions	685
14	1980 Retirements	0
15	1980 Adjustments	0
16	*1980 Net Additions*	685
17	**12/31/80 BALANCE**	**3,580**
18	1981 Additions	900
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	900
22	**12/31/81 BALANCE**	**4,480**
23	1982 Additions	850
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	850
27	**12/31/82 BALANCE**	**5,330**
28	1983 Additions	6,440
29	1983 Retirements	0
30	1983 Adjustments	(5,930)
31	1983 Net Additions	510
32	**12/31/83 BALANCE**	**5,840**
33	1984 Additions	1,485
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	1,485
37	**12/31/84 BALANCE**	**7,325**
38	1985 Additions	1,320
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	1,320
42	**12/31/85 BALANCE**	**8,645**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 3 of 3
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	8,645
2	1986 Additions	2,490
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	2,490
6	**12/31/86 BALANCE**	11,135
7	1987 Additions	3,760
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	3,760
11	**12/31/87 BALANCE**	14,895
12	1988 Additions	76,427
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	76,427
16	**12/31/88 BALANCE**	91,322
17	1989 Additions	108,003
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	108,003
21	**12/31/89 BALANCE**	199,325
22	1990 Additions	92,343
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	92,343
26	**12/31/90 BALANCE**	291,668
27	1991 Additions	81,023
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	81,023
31	**12/31/91 BALANCE**	372,691

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	53,207	7,150	60,357	0	0	60,357	56,782	0	56,782
2 Line/Main Extension Fees	148,211	47,125	195,336	0	0	195,336	171,774	0	171,774
3 Meter Installation Fees	22,576	8,325	30,901	0	0	30,901	26,739	0	26,739
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	67,674	18,423	86,097	0	0	86,097	76,886	0	76,886
7 **TOTAL WATER CIAC**	291,668	81,023	372,691	0	0	372,691	332,179	0	332,179

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the year year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 3
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 0 ENDED 12/31/70**	0
2	**BALANCE ENDED 12/31/70**	0
3	1971 Additions	0
4	1971 Retirements	0
5	1971 Adjustments	0
6	1971 Net Additions	0
7	**12/31/71 BALANCE**	0
8	1972 Additions	0
9	1972 Retirements	0
10	1972 Adjustments	0
11	1972 Net Additions	0
12	**12/31/72 BALANCE**	0
13	1973 Additions	0
14	1973 Retirements	0
15	1973 Adjustments	0
16	1973 Net Additions	0
17	**12/31/73 BALANCE**	0
18	1974 Additions	0
19	1974 Retirements	0
20	1974 Adjustments	0
21	1974 Net Additions	0
22	**12/31/74 BALANCE**	0
23	1975 Additions	0
24	1975 Retirements	0
25	1975 Adjustments	0
26	1975 Net Additions	0
27	**12/31/75 BALANCE**	0
28	1976 Additions	0
29	1976 Retirements	0
30	1976 Adjustments	0
31	1976 Net Additions	0
32	**12/31/76 BALANCE**	0
33	1977 Additions	0
34	1977 Retirements	0
35	1977 Adjustments	0
36	1977 Net Additions	0
37	**12/31/77 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / CItrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 3
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 0 ENDED 12/31/70**	0
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	264
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	264
22	**12/31/81 BALANCE**	264
23	1982 Additions	88
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	88
27	**12/31/82 BALANCE**	352
28	1983 Additions	112
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	112
32	**12/31/83 BALANCE**	464
33	1984 Additions	140
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	140
37	**12/31/84 BALANCE**	604
38	1985 Additions	198
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	198
42	**12/31/85 BALANCE**	802

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 3 of 3
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	802
2	1986 Additions	265
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	265
6	**12/31/86 BALANCE**	1,067
7	1987 Additions	388
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	388
11	**12/31/87 BALANCE**	1,455
12	1988 Additions	1,417
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,417
16	**12/31/88 BALANCE**	2,872
17	1989 Additions	3,217
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,217
21	**12/31/89 BALANCE**	6,089
22	1990 Additions	6,955
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	6,955
26	**12/31/90 BALANCE**	13,044
27	1991 Additions	9,682
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	9,682
31	**12/31/91 BALANCE**	22,726

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	2,006	2,448	4,454	0	0	4,454	3,230	0	3,230
2 Line/Main Extension Fees	4,895	3,975	8,871	0	0	8,871	6,883	0	6,883
3 Meter Installation Fees	1,530	1,337	2,867	0	0	2,867	2,199	0	2,199
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	4,612	1,922	6,534	0	0	6,534	5,573	0	5,573
7 TOTAL WATER ACCUM. AMORT. CIAC	13,044	9,682	22,726	0	0	22,726	17,885	0	17,885

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary.
- If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	**12/31/89 BALANCE**	0
2	1990 Additions	202,125
3	1990 Adjustments	0
4	**12/31/90 BALANCE**	202,125
5	1991 Additions	190,732
6	1991 Adjustments	0
7	**12/31/91 BALANCE**	392,857

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER	202,125	190,732	392,857	0	392,857	297,491	0	297,491

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	62,704	(1,645)	61,059	62,704	7,136	69,840	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	7,838	(206)	7,632	7,838	892	8,730	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-16 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,668,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,682,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	57.26%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	33.05%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Pine Ridge Utilities - 9002

Citrus County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	157,558	(2,239)	155,319	42,480	197,799	27.35%	B-4, B-3 (W)
3 Other Revenues	2,388	0	2,388	0	2,388		B-4 (W)
4 TOTAL OPERATING REVENUES	159,946	(2,239)	157,707	42,480	200,187		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	62,704	7,136	69,840	0	69,840		B-5 (W)
6 Depreciation, net of CIAC Amort.	17,469	0	17,469	0	17,469		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	12,870	2,668	15,537	1,912	17,449		B-15, B-3 (W)
9 Provision For Income Taxes	8,042	(4,540)	3,502	15,266	18,768		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	101,085	5,264	106,349	17,177	123,526		
11 NET OPERATING INCOME:	58,860	(7,502)	51,358	25,302	76,660		
12 RATE BASE	662,191		662,578		662,578		A-1 (W)
13 RATE OF RETURN	8.89%		7.75%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	157,558	(2,239)	155,319	24,450	179,769	15.74%	B-4, B-3 (W)
3	Other Revenues	2,388	0	2,388	0	2,388		B-4 (W)
4	**TOTAL OPERATING REVENUES**	159,946	(2,239)	157,707	24,450	182,156		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	62,704	(1,645)	61,059	0	61,059		B-5 (W)
6	Depreciation, net of CIAC Amort.	17,469	0	17,469	0	17,469		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	12,870	2,668	15,537	1,100	16,637		B-15, B-3 (W)
9	Provision For Income Taxes	8,042	(1,212)	6,831	8,786	15,617		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	101,085	(189)	100,896	9,887	110,783		
11	**NET OPERATING INCOME:**	58,860	(2,050)	56,811	14,563	71,374		
12	**RATE BASE**	662,191		661,491		661,491		A-1 (W)
13	**RATE OF RETURN**	8.89%		8.59%		10.79%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	11.00%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	10.79%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	661,481		662,578		A-1 (W)	-
5	Required Income (L3 x L4)	71,374		76,660		-	-
6	Adjusted Income under Present Rates	56,811		51,358		B-1 (W)	-
7	*Income Deficiency (L5 - L6)*	14,563		25,302		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	23,349		40,568		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	24,450		42,480		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	23,349		40,568		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	8,786		15,266		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	1,100		1,912		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	14,563		25,302			B-1 (W)

Notes:

(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below Calculation of Rate of Return for Interim 1991

(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	11.00%	4.96%
25	Adjustment for Gas	-2.41%	11.00%	-0.27%
26	TOTAL	100.00%		10.79%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / CItrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

Schedule: B-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-1 (W)

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	(2,239)	(2,239)	B-4 (W)
3				
4	2.			
5				
6				
7		(2,239)	(2,239)	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(1,645)	(1,645)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		1,754	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		373	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		667	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(52)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		2,418	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		3,620	B-5 (W)
22				
23				
24		(1,645)	7,136	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	(101)	(101)	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	2,768	2,768	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		2,668	2,668	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(1,212)	(4,540)	B-16 (W)
48				
49	2.			
50				
51				
52		(1,212)	(4,540)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(2,050)	(7,502)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	148,800	0	
4	461.2 Metered - Commercial	3,572	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	152,372	2,947	155,319
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	5,185	0	
16	**SUBTOTAL OTHER WATER SALES**	5,185	(5,185)	0
17	**TOTAL WATER SALES**	157,558	(2,239)	155,319
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	2,388	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	2,388	0	2,388
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	159,946	(2,239)	157,707
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	159,946	(2,239)	157,707

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .5)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	32,078	2,106	34,184	20,851	1,043	21,894	2,814	439	3,253	8,413	625	9,038
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	8,822	1,228	10,050	4,969	(854)	4,114	806	(226)	580	3,047	2,309	5,355
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	6,919	14	6,934	6,775	0	6,775	0	12	12	145	2	147
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	281	10	291	281	10	291	0	0	0	0	0	0
8	620 Materials and Supplies	4,499	223	4,722	3,776	137	3,913	27	46	74	696	40	736
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	676	28	705	0	0	0	0	0	0	676	28	705
11	633 Contractual Services - Legal	275	17	292	0	0	0	0	0	0	275	17	292
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	2,499	101	2,600	2,170	79	2,249	0	0	0	328	22	351
14	641 Rental of Building/Real Prop.	131	65	196	0	0	0	0	0	0	131	65	196
15	642 Rental of Equipment	5	0	5	0	0	0	0	0	0	5	0	5
16	650 Transportation Expense	1,037	58	1,095	1,029	37	1,067	4	18	22	4	2	6
17	656 Insurance - Vehicle	399	68	467	0	0	0	0	0	0	399	68	467
18	657 Insurance - General Liability	464	51	516	0	0	0	0	0	0	464	51	516
19	658 Insurance - Workman's Comp.	9	1,111	1,120	0	726	726	0	101	101	9	285	294
20	659 Insurance - Other	272	11	283	0	0	0	0	0	0	272	11	283
21	660 Advertising Expense	29	2	31	0	0	0	0	0	0	29	2	31
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	1,754	1,754	0	0	0	0	0	0	0	1,754	1,754
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	729	47	776	0	0	0	729	47	776	0	0	0
25	675 Miscellaneous Expenses	3,578	239	3,817	0	0	0	5	17	22	3,573	222	3,795
26	TOTAL WATER O&M EXPENSES	62,704	7,136	69,840	39,851	1,178	41,029	4,386	454	4,840	18,466	5,505	23,971
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	32,078	2,106	34,184	20,851	1,043	21,894	2,814	439	3,253	8,413	625	9,038
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	8,822	1,228	10,050	4,969	(854)	4,114	806	(226)	580	3,047	2,309	5,355
31	TOTAL WATER LABOR COSTS	40,900	3,334	44,234	25,820	188	26,008	3,621	212	3,833	11,459	2,934	14,393

0746

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1991 DIRECT O&M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1991 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1991 ALLOCATED A&G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	32,078	0	32,078	20,851	0	20,851	2,814	0	2,814	8,413	0	8,413
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	8,622	(2,714)	6,108	4,969	(999)	3,970	806	(271)	536	3,047	(1,445)	1,602
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	6,919	0	6,919	6,775	0	6,775	0	0	0	145	0	145
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	281	0	281	281	0	281	0	0	0	0	0	0
8	620 Materials and Supplies	4,499	0	4,499	3,776	0	3,776	27	0	27	696	0	696
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	676	0	676	0	0	0	0	0	0	676	0	676
11	633 Contractual Services - Legal	275	0	275	0	0	0	0	0	0	275	0	275
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	2,499	0	2,499	2,170	0	2,170	0	0	0	328	0	328
14	641 Rental of Building/Real Prop.	131	0	131	0	0	0	0	0	0	131	0	131
15	642 Rental of Equipment	5	0	5	0	0	0	0	0	0	5	0	5
16	650 Transportation Expense	1,037	0	1,037	1,029	0	1,029	4	0	4	4	0	4
17	656 Insurance - Vehicle	399	0	399	0	0	0	0	0	0	399	0	399
18	657 Insurance - General Liability	464	0	464	0	0	0	0	0	0	464	0	464
19	658 Insurance - Workman's Comp.	9	1,069	1,078	0	701	701	0	95	95	9	274	283
20	659 Insurance - Other	272	0	272	0	0	0	0	0	0	272	0	272
21	660 Advertising Expense	29	0	29	0	0	0	0	0	0	29	0	29
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	729	0	729	0	0	0	729	0	729	0	0	0
25	675 Miscellaneous Expenses	3,578	0	3,578	0	0	0	5	0	5	3,573	0	3,573
26	**TOTAL WATER O&M EXPENSES**	62,704	(1,645)	61,059	39,851	(298)	39,553	4,386	(176)	4,210	18,466	(1,171)	17,296
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	32,078	0	32,078	20,851	0	20,851	2,814	0	2,814	8,413	0	8,413
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	8,622	(2,714)	6,108	4,969	(999)	3,970	806	(271)	536	3,047	(1,445)	1,602
31	**TOTAL WATER LABOR COSTS**	40,900	(2,714)	38,186	25,820	(999)	24,821	3,621	(271)	3,350	11,459	(1,445)	10,015

0747

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 TOTAL O & M				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.1-8 Salaries & Wages - Employees	1,554	1,682	3,030	2,591	2,597	2,179	2,436	3,084	2,198	2,437	2,318	5,972	32,078	0	32,078	2,106	34,184
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	614	649	884	754	743	656	722	925	677	709	685	805	8,822	(2,714)	6,108	1,228	10,050
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	582	422	577	596	551	474	694	565	638	603	572	646	6,919	0	6,919	14	6,934
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	0	0	21	0	46	0	0	0	214	0	281	0	281	10	291
8	620.1-8 Materials and Supplies	145	106	240	123	572	336	443	225	524	883	300	602	4,499	0	4,499	223	4,722
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.1-8 Contractual Services - Acct.	49	58	54	55	57	56	59	53	57	59	51	68	676	0	676	28	705
11	633.1-8 Contractual Services - Legal	20	23	22	22	23	23	24	22	23	24	21	28	275	0	275	17	292
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	24	28	26	567	328	27	122	413	585	182	105	92	2,499	0	2,499	101	2,600
14	641.1-8 Rental of Building/Real Prop.	9	11	11	11	11	11	11	10	11	11	10	13	131	0	131	65	196
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	1	5	0	5	0	5
16	650.1-8 Transportation Expense	15	3	3	44	40	54	209	137	142	129	122	140	1,037	0	1,037	58	1,095
17	656.1-8 Insurance - Vehicle	29	34	32	33	34	33	35	31	34	35	30	40	399	0	399	68	467
18	657.1-8 Insurance - General Liability	33	40	37	38	39	38	40	36	39	41	35	47	464	0	464	51	516
19	658.1-8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	9	1,069	1,078	1,111	1,120
20	659.1-8 Insurance - Other	20	23	22	22	23	22	24	21	23	24	21	27	272	0	272	11	283
21	660.1-8 Advertising Expense	2	2	2	2	2	2	2	2	2	3	2	3	29	0	29	2	31
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,754	1,754
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	40	59	73	59	63	50	57	62	51	61	69	85	729	0	729	47	776
25	675.1-8 Miscellaneous Expenses	257	305	288	292	302	296	311	281	302	313	270	361	3,578	0	3,578	239	3,817
26	TOTAL WATER O&M EXPENSES	3,393	3,446	5,303	5,210	5,407	4,259	5,238	5,870	5,308	5,514	4,825	8,932	62,704	(1,645)	61,059	7,136	69,840

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	32,078	2,106	34,184
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	8,822	1,228	10,050
31	TOTAL WATER LABOR COSTS	40,900	3,334	44,234

0748

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	796	736	2,071	1,678	1,644	1,290	1,484	2,183	1,291	1,468	1,418	4,793	20,851	0	20,851	1,043	21,894
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	351	324	558	441	416	349	394	617	363	375	379	403	4,969	(999)	3,970	(854)	4,114
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	571	409	565	584	539	462	682	554	626	590	561	631	6,775	0	6,775	0	6,775
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	0	0	21	0	46	0	0	0	214	0	281	0	281	10	291
8	620.1-6 Materials and Supplies	93	45	181	64	511	276	381	168	464	820	245	528	3,776	0	3,776	137	3,913
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	0	0	540	300	0	93	388	557	153	80	59	2,170	0	2,170	79	2,249
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	14	2	2	43	39	53	208	136	141	129	121	139	1,029	0	1,029	37	1,067
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	701	701	726	726
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	1,826	1,516	3,377	3,351	3,469	2,430	3,288	4,045	3,443	3,535	3,017	6,554	39,851	(298)	39,553	1,178	41,029

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	20,851	1,043	21,894
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	4,969	(854)	4,114
31	TOTAL WATER DIRECT LABOR COSTS	25,820	189	26,008

0749

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 CUSTOMER ACCTS. Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.7 Salaries & Wages - Employees	154	229	281	227	242	193	221	241	196	234	266	330	2,814	0	2,814	439	3,253
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	44	66	81	65	69	55	63	69	56	67	76	94	806	(271)	536	(226)	580
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	12
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	1	2	3	2	2	2	2	2	2	2	3	3	27	0	27	46	74
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	1	4	0	4	18	22
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	95	95	101	101
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	40	59	73	59	63	50	57	62	51	61	69	85	729	0	729	47	776
25	675.7 Miscellaneous Expenses	0	0	1	0	0	0	0	0	0	0	0	1	5	0	5	17	22
26	TOTAL WATER CUSTOMER ACCOUNTS	240	357	439	353	378	301	344	376	306	365	414	514	4,386	(176)	4,210	454	4,840

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	2,814	439	3,253
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	806	(226)	580
31	TOTAL WATER CUST ACCTS LABOR COSTS	3,621	212	3,833

0750

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	605	717	677	686	711	696	731	660	710	735	635	850	8,413	0	8,413	625	9,038
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	219	260	245	248	257	252	265	239	257	266	230	308	3,047	(1,445)	1,602	2,309	5,355
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	10	12	12	12	12	12	13	11	12	13	11	15	145	0	145	2	147
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	*620.8 Materials and Supplies*	50	59	56	57	59	58	61	55	59	61	53	70	696	0	696	40	736
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.8 Contractual Services - Acct.	49	58	54	55	57	56	59	53	57	59	51	68	676	0	676	28	705
11	633.8 Contractual Services - Legal	20	23	22	22	23	23	24	22	23	24	21	28	275	0	275	17	292
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	24	28	26	27	28	27	29	26	28	29	25	33	328	0	328	22	351
14	641.8 Rental of Building/Real Prop.	9	11	11	11	11	11	11	10	11	11	10	13	131	0	131	65	196
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	1	5	0	5	0	5
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	2	6
17	656.8 Insurance - Vehicle	29	34	32	33	34	33	35	31	34	35	30	40	399	0	399	68	467
18	657.8 Insurance - General Liability	33	40	37	38	39	38	40	36	39	41	35	47	464	0	464	51	516
19	658.8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	9	274	283	285	294
20	659.8 Insurance - Other	20	23	22	22	23	22	24	21	23	24	21	27	272	0	272	11	283
21	660.8 Advertising Expense	2	2	2	2	2	2	2	2	2	3	2	3	29	0	29	2	31
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,754	1,754
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	257	305	268	291	302	295	311	280	302	312	270	361	3,573	0	3,573	222	3,795
26	TOTAL WATER A&G EXPENSES	1,327	1,574	1,497	1,506	1,560	1,527	1,605	1,449	1,559	1,614	1,394	1,865	18,466	(1,171)	17,296	5,505	23,971

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	*8,413*	625	*9,038*
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	3,047	2,309	5,355
31	TOTAL WATER A&G LABOR COSTS	11,459	2,934	14,393

0751

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	32,078	0	32,078	32,078	0	0	205	326	(52)	32,556	1,628	0	2,106	34,184
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	8,822	(2,714)	6,108	8,822	(2,714)	0	54	42	0	6,204	225	3,620	1,228	10,050
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	6,919	0	6,919	6,919	0	0	2	12	0	6,934	0	0	14	6,934
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	281	0	281	281	0	0	0	0	0	281	10	0	10	291
8 620.1-8 Materials and Supplies	4,499	0	4,499	4,499	0	0	9	49	0	4,557	165	0	223	4,722
9 631.1-8 Contractual Services - Engr.	1	0	1	1	0	0	0	0	0	1	0	0	0	1
10 632.1-8 Contractual Services - Acct.	676	0	676	676	0	0	4	0	0	680	25	0	28	705
11 633.1-8 Contractual Services - Legal	275	0	275	275	0	0	7	0	0	282	10	0	17	292
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	2,499	0	2,499	2,499	0	0	10	0	0	2,509	91	0	101	2,600
14 641.1-8 Rental of Building/Real Prop.	131	0	131	131	0	0	0	58	0	189	7	0	65	196
15 642.1-8 Rental of Equipment	5	0	5	5	0	0	0	0	0	5	0	0	0	5
16 650.1-8 Transportation Expense	1,037	0	1,037	1,037	0	0	2	17	0	1,057	38	0	58	1,095
17 656.1-8 Insurance - Vehicle	399	0	399	399	0	0	11	41	0	450	16	0	68	467
18 657.1-8 Insurance - General Liability	464	0	464	464	0	0	10	24	0	498	18	0	51	516
19 658.1-8 Insurance - Workman's Comp.	9	1,069	1,078	9	1,069	0	0	3	0	1,081	30	0	1,111	1,120
20 659.1-8 Insurance - Other	272	0	272	272	0	0	1	0	0	273	10	0	11	283
21 660.1-8 Advertising Expense	29	0	29	29	0	0	1	0	0	30	1	0	2	31
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	1,754	0	0	0	1,754	0	0	1,754	1,754
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	729	0	729	729	0	0	0	47	0	776	0	0	47	776
25 675.1-8 Miscellaneous Expenses	3,576	0	3,576	3,576	0	0	58	48	0	3,684	134	0	239	3,917
26 TOTAL WATER O&M EXPENSES	62,704	(1,645)	61,059	62,704	(1,645)	1,754	373	667	(52)	63,801	2,418	3,620	7,136	69,840

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $860,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0752

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (6XX.1 - .6)

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	20,851		20,851	20,851						20,851	1,043		1,043	21,894
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	4,969	(999)	3,970	4,969	(999)					3,970	144		(854)	4,114
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	6,775		6,775	6,775						6,775			0	6,775
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	281		281	281						281	10		10	291
8 620.1-6 Materials and Supplies	3,776		3,776	3,776						3,776	137		137	3,913
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	2,170		2,170	2,170						2,170	79		79	2,249
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	1,029		1,029	1,029						1,029	37		37	1,067
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	701	701	0	701					701	25		726	726
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 TOTAL WATER DIRECT O&M EXPENSES	39,851	(298)	39,553	39,851	(298)	0	0	0	0	39,553	1,478	0	1,178	41,029

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0753

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
								ALLOCATED LEHIGH COSTS							
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.7 Salaries & Wages - Employees	2,814		2,814	2,814				311	(27)	3,098	155		439	3,253
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	604.7 Employee Pensions & Benefits	806	(271)	535	806	(271)			24		560	20		(226)	580
4	610.7 Purchased Water	0		0	0				0		0			0	0
5	615.7 Purchased Power	0		0	0				12		12			12	12
6	616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7	618.7 Chemicals	0		0	0				0		0	0		0	0
8	620.7 Materials and Supplies	27		27	27				44		71	3		46	74
9	631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10	632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11	633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12	634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13	635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14	641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15	642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16	650.7 Transportation Expense	4		4	4				17		22	1		18	22
17	656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18	657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19	658.7 Insurance - Workman's Comp.	0	95	95	0	95			2		97	4		101	101
20	659.7 Insurance - Other	0		0	0				0		0	0		0	0
21	660.7 Advertising Expense	0		0	0				0		0	0		0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23	667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24	670.7 Bad Debt Expense	729		729	729				47		776			47	776
25	675.7 Miscellaneous Expenses	5		5	5				16		21	1		17	22
26	TOTAL WATER CUST ACCT EXPENSES	4,386	(176)	4,210	4,386	(176)	0	0	474	(27)	4,657	183	0	454	4,840

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0754

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	8,413		8,413	8,413			205	15	(25)	8,608	430		625	9,038
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	3,047	(1,445)	1,602	3,047	(1,445)		54	18		1,674	61	3,620	2,308	5,355
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	145		145	145			2	0		147			2	147
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	696		696	696			9	5		710	26		40	736
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	676		676	676			4	0		680	25		28	705
11 633.8 Contractual Services - Legal	275		275	275			7	0		282	10		17	292
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	328		328	328			10	0		339	12		22	351
14 641.8 Rental of Building/Real Prop.	131		131	131			0	58		189	7		65	196
15 642.8 Rental of Equipment	5		5	5			0	0		5	0		0	5
16 650.8 Transportation Expense	4		4	4			2	0		6	0		2	6
17 656.8 Insurance - Vehicle	399		399	399			11	41		450	16		68	467
18 657.8 Insurance - General Liability	464		464	464			10	24		498	18		51	516
19 658.8 Insurance - Workman's Comp.	9	274	283	9	274		0	1		283	10		285	294
20 659.8 Insurance - Other	272		272	272			1	0		273	10		11	283
21 660.8 Advertising Expense	29		29	29			1	0		30	1		2	31
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		1,754	0	0		1,754			1,754	1,754
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	3,573		3,573	3,573			58	32		3,662	133		222	3,795
26 TOTAL WATER A&G EXPENSES	18,466	(1,171)	17,296	18,466	(1,171)	1,754	373	198	(25)	19,591	700	3,620	5,505	23,971

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0755

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	22,157		32,078	9,921	44.78%	69,092	(37,014)	-53.57%
2	603.1-8 Salaries & Wages - Officers, Etc.	500		0	(500)	-100.00%	1,559	(1,559)	-100.00%
3	604.1-8 Employee Pensions & Benefits	0		6,108	6,108	N.A.	0	6,108	N.A.
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	3,649		6,919	3,270	89.62%	11,379	(4,459)	-39.19%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	0		281	281	N.A.	0	281	N.A.
8	620.1-8 Materials and Supplies	1,032		4,499	3,467	335.96%	3,218	1,281	39.81%
9	631.1-8 Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
10	632.1-8 Contractual Services - Acct.	0		676	676	N.A.	0	676	N.A.
11	633.1-8 Contractual Services - Legal	0		275	275	N.A.	0	275	N.A.
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	(5)		2,499	2,504	-50077.38%	(16)	2,514	-16127.18%
14	641.1-8 Rental of Building/Real Prop.	0		131	131	N.A.	0	131	N.A.
15	642.1-8 Rental of Equipment	0		5	5	N.A.	0	5	N.A.
16	650.1-8 Transportation Expense	0		1,037	1,037	N.A.	0	1,037	N.A.
17	656.1-8 Insurance - Vehicle	544		399	(145)	-26.67%	1,696	(1,297)	-76.48%
18	657.1-8 Insurance - General Liability	0		464	464	N.A.	0	464	N.A.
19	658.1-8 Insurance - Workman's Comp.	0		1,078	1,078	N.A.	0	1,078	N.A.
20	659.1-8 Insurance - Other	0		272	272	N.A.	0	272	N.A.
21	660.1-8 Advertising Expense	0		29	29	N.A.	0	29	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-8 Reg. Comm. Exp. - Other	10		0	(10)	-100.00%	31	(31)	-100.00%
24	670.1-8 Bad Debt Expense	98		729	631	643.88%	306	423	138.55%
25	675.1-8 Miscellaneous Expenses	2,282		3,578	1,296	56.80%	7,116	(3,538)	-49.72%
26	**TOTAL WATER O&M EXPENSES**	**30,267**		**61,059**	**30,792**	**101.73%**	**94,381**	**(33,322)**	**-35.31%**
27	**SUBTOTAL (less accts. 666 & 667)**	**30,257**		**61,059**	**30,802**	**101.80%**	**94,350**	**(33,291)**	**-54.52%**
28	**Average ERC's**	**377**		**946**	**569**	**150.93%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**211.83%**			

Notes:

(a) The benchmark year for this system is 5 years prior to the current test year.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-6 Salaries & Wages - Employees	16,621		20,851	4,230	25.45%	51,829	(30,978)	-59.77%
2	603.1-6 Salaries & Wages - Officers, Etc.	500		0	(500)	-100.00%	1,559	(1,559)	-100.00%
3	604.1-6 Employee Pensions & Benefits	0		3,970	3,970	N.A.	0	3,970	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	3,649		6,775	3,126	85.66%	11,379	(4,604)	-40.46%
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	0		281	281	N.A.	0	281	N.A.
8	620.1-6 Materials and Supplies	(328)		3,776	4,104	-1251.21%	(1,023)	4,799	-469.18%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	0		2,170	2,170	N.A.	0	2,170	N.A.
14	641.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense	0		1,029	1,029	N.A.	0	1,029	N.A.
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		701	701	N.A.	0	701	N.A.
20	659.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	1,210		0	(1,210)	-100.00%	3,773	(3,773)	-100.00%
26	TOTAL WATER O&M EXPENSES	21,852		39,553	17,901	82.88%	67,517	(27,964)	-41.42%
27	SUBTOTAL (less accts. 666 & 667)	21,852		39,553	17,901	82.88%	67,517	(27,964)	-70.70%
28	Average ERC's	377		946	569	150.93%			
29	Average Consumer Price Index - U	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		211.85%			

Notes:

(a) The benchmark year for this system is 5 years prior to the current test year.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	426		2,814	2,388	560.60%	1,328	1,486	111.85%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			536	536	N.A.	0	536	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	1,360		27	(1,333)	-98.01%	4,241	(4,214)	-99.36%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			4	4	N.A.	0	4	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			95	95	N.A.	0	95	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	98		729	631	643.88%	306	423	138.55%
25	675.7 Miscellaneous Expenses	21		5	(16)	-75.10%	65	(60)	-92.01%
26	**TOTAL WATER O&M EXPENSES**	**1,905**		**4,210**	**2,305**	**121.01%**	**5,940**	**(1,730)**	**-29.12%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,905**		**4,210**	**2,305**	**121.01%**	**5,940**	**(1,730)**	**-41.09%**
28	**Average ERC's**	**377**		**946**	**569**	**150.93%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**211.83%**			

Notes:

(a) The benchmark year for this system is 5 years prior to the current test year.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	5,110		8,413	3,303	64.63%	15,934	(7,522)	-47.20%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits			1,602	1,602	N.A.	0	1,602	N.A.
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			145	145	N.A.	0	145	N.A.
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies			696	696	N.A.	0	696	N.A.
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			676	676	N.A.	0	676	N.A.
11	633.8 Contractual Services - Legal			275	275	N.A.	0	275	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	(5)		328	333	-6667.35%	(16)	344	-2206.08%
14	641.8 Rental of Building/Real Prop.			131	131	N.A.	0	131	N.A.
15	642.8 Rental of Equipment			5	5	N.A.	0	5	N.A.
16	650.8 Transportation Expense			4	4	N.A.	0	4	N.A.
17	656.8 Insurance - Vehicle	544		399	(145)	-26.67%	1,696	(1,297)	-76.48%
18	657.8 Insurance - General Liability			464	464	N.A.	0	464	N.A.
19	658.8 Insurance - Workman's Comp.			283	283	N.A.	0	283	N.A.
20	659.8 Insurance - Other			272	272	N.A.	0	272	N.A.
21	660.8 Advertising Expense			29	29	N.A.	0	29	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.8 Reg. Comm. Exp. - Other	10		0	(10)	-100.00%	31	(31)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	1,051		3,573	2,522	239.95%	3,277	296	9.02%
26	**TOTAL WATER O&M EXPENSES**	**6,710**		**17,296**	**10,586**	**157.78%**	**20,924**	**(3,628)**	**-17.34%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,700**		**17,296**	**10,596**	**158.14%**	**20,893**	**(3,597)**	**-20.80%**
28	**Average ERC's**	**377**		**946**	**569**	**150.93%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**211.83%**			

Notes:

(a) The benchmark year for this system is 5 years prior to the current test year.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	(37,014)	-53.57%	
2	603.1-S Salaries & Wages - Officers, Etc.	(1,559)	-100.00%	
3	604.1-S Employee Pensions & Benefits	6,106	N.A.	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(4,459)	-39.19%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	281	N.A.	
8	620.1-S Materials and Supplies	1,281	39.81%	
9	631.1-S Contractual Services - Engr.	1	N.A.	
10	632.1-S Contractual Services - Acct.	676	N.A.	
11	633.1-S Contractual Services - Legal	275	N.A.	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	2,514	-16127.18%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	131	N.A.	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	5	N.A.	
16	650.1-S Transportation Expense	1,037	N.A.	
17	656.1-S Insurance - Vehicle	(1,297)	-76.48%	
18	657.1-S Insurance - General Liability	464	N.A.	
19	658.1-S Insurance - Workman's Comp.	1,078	N.A.	
20	659.1-S Insurance - Other	272	N.A.	
21	660.1-S Advertising Expense	29	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	0	N.A.	
23	667.1-S Reg. Comm. Exp. - Other	(31)	-100.00%	
24	670.1-S Bad Debt Expense	423	138.55%	
25	675.1-S Miscellaneous Expenses	(3,538)	-49.72%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(33,322)	-35.31%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Citrus / Pine Ridge Utilities **FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. *Do not include rate case expense charges.*

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) *Consultant*	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			**Total**	**$1,772,200**	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$7,016
50	Total Projected Rate Case Expense	1,772,200	7,016
52	**Annual Amortization Over 4 Years**	**$443,050**	**$1,754**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	400
57	% of Total	100%	0.3959%
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1991 DEPRECIATION EXPENSE Per Books	(6) Adjustment	(7) Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	40	2.50%	0	0	0
3	302.1 Franchises	387	40	2.50%	10	0	10
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	20,957	0	N.A.	0	0	0
7	304.2 Structures & Improvements	9,451	33	3.03%	286	0	286
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	6,842	30	3.33%	228	0	228
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	1,210	35	2.86%	35	0	35
13	310.2 Power Generation Eq.	0	20	5.00%	0	0	0
14	311.2 Pumping Equipment	46,405	20	5.00%	2,320	0	2,320
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	35,000	0	N.A.	0	0	0
18	304.3 Structures & Improvements	0	33	3.03%	0	0	0
19	320.3 Water Treatment Eq.	4,751	22	4.55%	216	0	216
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	0	0	N.A.	0	0	0
23	304.4 Structures & Improvements	0	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	7,769	37	2.70%	211	0	211
25	331.4 Transm. & Distribution	1,861,581	43	2.33%	43,293	0	43,293
26	333.4 Services	109,693	40	2.50%	2,742	0	2,742
27	334.4 Meters & Meter Installation	52,216	20	5.00%	2,611	0	2,611
28	335.4 Hydrants	231,095	45	2.22%	5,135	0	5,135
29	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	2,101	0	N.A.	0	0	0
32	304.5 Structures & Improvements	10,433	40	2.50%	261	0	261
33	340.5 Office Furniture & Equipment	5,353	15	6.67%	357	0	357
34	340.51 Computer Equipment	8,270	6	16.67%	1,378	0	1,378
35	341.5 Transportation Equipment	7,109	6	16.67%	1,185	0	1,185
36	342.5 Stores Equipment	58	18	5.56%	3	0	3
37	343.5 Tools, Shop & Garage	2,694	16	6.25%	168	0	168
38	344.5 Laboratory Equipment	597	15	6.67%	40	0	40
39	345.5 Power Operated Equipment	3,512	12	8.33%	293	0	293
40	346.5 Communication Equipment	1,108	10	10.00%	111	0	111
41	347.5 Miscellaneous Equipment	376	15	6.67%	25	0	25
42	348.5 Other Tangible Plant	294	10	10.00%	29	0	29
43							
44	**INTANGIBLE PLANT**	387		2.50%	10	0	10
45	**SUPPLY & PUMPING**	84,865		3.38%	2,869	0	2,869
46	**WATER TREATMENT PLANT**	39,751		0.54%	216	0	216
47	**TRANSM. & DISTRIBUTION**	2,262,374		2.39%	53,992	0	53,992
48	**GENERAL PLANT**	41,904		9.19%	3,850	0	3,850
49							
51	**TOTAL DEPRECIATION EXPENSE**	2,429,281		2.51%	60,937	0	60,937
52	**AMORTIZATION OF CIAC**				(9,682)	0	(9,682)
53	**NON-USED AND USEFUL**				(33,785)	0	(33,785)
54	**NET DEPRECIATION EXPENSE - WATER**				17,469	0	17,469

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
		1991 CIAC AMORTIZATION EXPENSE			
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	56,782	4.31%	2,448	0	2,448
2 Line/Main Extension Fees	171,774	2.31%	3,975	0	3,975
3 Meter Installation Fees	26,739	5.00%	1,337	0	1,337
4 Contributed Lines	0	2.31%	0	0	0
5 Cont. Prty. Other Than Lines	0	2.45%	0	0	0
6 Service Installation Fees	76,886	2.50%	1,922	0	1,922
7 TOTAL WATER CIAC AMORT. EXPENSE	332,179		9,682	0	9,682

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	9,451	286	3.03%
3	305.2 Collect. & Impound.	0	0	N.A.
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	6,842	228	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	1,210	35	2.86%
8	310.2 Power Generation Eq.	0	0	N.A.
9	311.2 Pumping Equipment	46,405	2,320	5.00%
10	339.2 Other Plant & Misc.	0	0	N.A.
11	304.3 Structures & Improvements	0	0	N.A.
12	320.3 Water Treatment Eq.	4,751	216	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	7,789	211	2.70%
15	**COMPOSITE RATE**	76,448	3,296	4.31%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	1,861,581	43,293	2.33%
19	335.4 Hydrants	231,095	5,135	2.22%
20	339.4 Other Plant & Misc.	0	0	N.A.
21	**COMPOSITE RATE**	2,092,676	48,428	2.31%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	52,216	2,611	5.00%
24	**COMPOSITE RATE**	52,216	2,611	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	109,693	2,742	2.50%
27	**COMPOSITE RATE**	109,693	2,742	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	76,448	3,296	4.31%
30	Line / Main Extension Fees & Contri. lines (Line 21)	2,092,676	48,428	2.31%
31	Meter Installation Fees (Line 24)	52,216	2,611	5.00%
32	Service Installation Fees (Line 27)	109,693	2,742	2.50%
33	**COMPOSITE RATE**	2,331,034	57,077	2.45%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

Line No.	(1) Account No. and Name	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE Adjusted Depr. Exp.	(3) Remove Amortization of CIAC	(4) Depreciation on Invested Plant	(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE %	(6) Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	0	0	0	0.00%	0
3	302.1 Franchises	10	0	10	0.00%	0
4	339.1 Other Plant & Misc.	0	0	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	286	0	286	0.00%	0
8	305.2 Collect. & Impound.	0	0	0	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	228	0	228	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	35	0	35	0.00%	0
13	310.2 Power Generation Eq.	0	0	0	0.00%	0
14	311.2 Pumping Equipment	2,320	0	2,320	0.00%	0
15	339.2 Other Plant & Misc.	0	0	0	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	0	0	0	0.00%	0
19	320.3 Water Treatment Eq.	216	0	216	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs	211	0	211	8.09%	17
25	331.4 Transm. & Distribution	43,293	0	43,293	78.00%	33,768
26	333.4 Services	2,742	0	2,742	0.00%	0
27	334.4 Meters & Meter Insallation	2,611	0	2,611	0.00%	0
28	335.4 Hydrants	5,135	0	5,135	0.00%	0
29	339.4 Other Plant & Misc.	0	0	0	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	261	0	261	0.00%	0
33	340.5 Office Furniture & Equipment	357	0	357	0.00%	0
34	340.51 Computer Equipment	1,378	0	1,378	0.00%	0
35	341.5 Transportation Equipment	1,185	0	1,185	0.00%	0
36	342.5 Stores Equipment	3	0	3	0.00%	0
37	343.5 Tools, Shop & Garage	168	0	168	0.00%	0
38	344.5 Laboratory Equipment	40	0	40	0.00%	0
39	345.5 Power Operated Equipment	293	0	293	0.00%	0
40	346.5 Communication Equipment	111	0	111	0.00%	0
41	347.5 Miscellaneous Equipment	25	0	25	0.00%	0
42	348.5 Other Tangible Plant	29	0	29	0.00%	0
43						
44	**INTANGIBLE PLANT**	10	0	10		0
45	**SUPPLY & PUMPING**	2,869	0	2,869		0
46	**WATER TREATMENT PLANT**	216	0	216		0
47	**TRANSM. & DISTRIBUTION**	53,992	0	53,992		33,785
48	**GENERAL PLANT**	3,850	0	3,850		0
49						
51	**TOTAL**	**60,937**	**0**	**60,937**		**33,785**
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				**55.44%**	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	7,198	(101)	7,097	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	7,198	(101)	7,097		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	2,768	2,768		
6		0	0	0		
7	TOTAL	0	2,768	2,768		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		5,672	0	5,672		
11		0	0	0		
12	TOTAL	5,672	0	5,672		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	12,870	2,668	15,537		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	12,870	2,668	15,537		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Citrus / Pine Ridge Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 PRE-TAX INCOME:								
2 Operating Revenues	159,946	(2,239)	157,707	159,946	(2,239)	157,707	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	62,704	(1,645)	61,059	62,704	7,136	69,840	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	17,469	0	17,469	17,469	0	17,469	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	12,870	2,668	15,537	12,870	2,668	15,537	B-15 (W)	-
8 Pre Tax Operating Expenses	93,043	1,023	94,066	93,043	9,804	102,847	-	-
9 TOTAL PRE-TAX INCOME	66,903	(3,261)	63,641	66,903	(12,042)	54,860	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	66,903	(3,261)	63,641	66,903	(12,042)	54,860	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	662,191	(710)	661,481	662,191	388	662,578	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	38,407	(41)	38,366	38,407	22	38,430	-	-
17 Total Taxable Income	28,496	(3,220)	25,275	28,496	(12,065)	16,431	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	10,723	(1,212)	9,511	10,723	(4,540)	6,183	-	-
20 Less:								
21 Parent Debt Adjustment	2,236	0	2,236	2,236	0	2,236	C-9 (W)	-
22 Investment Tax Credit	445	0	445	445	0	445	C-8 (W)	-
23 TOTAL INCOME TAXES	8,042	(1,212)	6,831	8,042	(4,540)	3,502	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Citrus / Pine Ridge Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE

Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	1991 Aquisition Adjustment Amort. Exp. Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	**NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)

1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE

Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	55.44%	0.00%	55.44%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Piney Woods - 553

Lake County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	144,381	(735)	143,645	A-5 (W)
2	Utility Land & Land Rights	2,755	0	2,755	A-5 (W)
3	Non-Used & Useful	(3,318)	0	(3,318)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(49,686)	(32)	(49,718)	A-9 (W)
6	CIAC	(16,513)	0	(16,513)	A-12 (W)
7	Accumulated Amortization of CIAC	4,729	0	4,729	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	1,629	0	1,629	C-7 (W)
12	Working Capital Allowance	2,344	330	2,673	A-17 (W)
13	**TOTAL WATER RATE BASE**	**86,321**	**(437)**	**85,884**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	144,381	(735)	143,645	A-5 (W)
2 Utility Land & Land Rights	2,755	0	2,755	A-5 (W)
3 Non-Used & Useful	(3,318)	0	(3,318)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(49,686)	(32)	(49,718)	A-9 (W)
6 CIAC	(16,513)	0	(16,513)	A-12 (W)
7 Accumulated Amortization of CIAC	4,729	0	4,729	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	1,629	0	1,629	C-7 (W)
12 Working Capital Allowance	2,344	(88)	2,255	A-17 (W)
13 TOTAL WATER RATE BASE	86,321	(855)	85,466	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(1,191)	(280)	(735)	A-5 (W)
3					
4	2.				
5					
6					
7		(1,191)	(280)	(735)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	181	181	181	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(426)	(213)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		181	(245)	(32)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(88)	(88)	(88)	A-17 (W)
38					
39	2.				
40					
41					
42		(88)	(88)	(88)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	330	330	330	A-17 (W)
45					
46	2.				
47					
48					
49		330	330	330	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(1,098)	(613)	(855)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(680)	(195)	(437)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	97,994
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	97,994
38	1985 Additions	3,435
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	3,435
42	**12/31/85 BALANCE**	101,429

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	101,429
2	1986 Additions	24,645
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	24,645
6	**12/31/86 BALANCE**	126,074
7	1987 Additions	18,664
8	1987 Retirements	283
9	1987 Adjustments	0
10	1987 Net Additions	18,381
11	**12/31/87 BALANCE**	144,455
12	1988 Additions	8,675
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	8,675
16	**12/31/88 BALANCE**	153,130
17	1989 Additions	3,980
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,980
21	**12/31/89 BALANCE**	157,110
22	1990 Additions (A/C 101)	5,727
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	5,727
27	**12/31/90 BALANCE**	162,837
28	1990 General Plant Reallocation Adjustments *	(16,398)
29	**12/31/90 ADJUSTED BALANCE**	146,439
30	1991 Additions (A/C 101)	1,393
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(280)
34	1991 Net Additions	1,114
35	**12/31/91 BALANCE**	147,552

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	1991 Additions* A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	1,191	(911)	0	280	(1,191)	(280)	(0)	735	(735)	(0)
3 302.1 Franchises	1,642	0	0	1,642	0	0	1,642	1,642	0	1,642
4 339.1 Other Plant & Misc.	403	0	0	403	0	0	403	403	0	403
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	43	0	0	43	0	0	43	43	0	43
7 304.2 Structures & Improvements	23,260	0	0	23,260	0	0	23,260	23,260	0	23,260
8 305.2 Collect. & Impound.	3,923	0	0	3,923	0	0	3,923	3,923	0	3,923
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	304	0	0	304	0	0	304	304	0	304
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	32	0	0	32	0	0	32	32	0	32
13 310.2 Power Generation Eq.	133	0	0	133	0	0	133	133	0	133
14 311.2 Pumping Equipment	19,408	257	0	19,664	0	0	19,664	19,536	0	19,536
15 339.2 Other Plant & Misc.	(19)	0	0	(19)	0	0	(19)	(19)	0	(19)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	1,821	0	0	1,821	0	0	1,821	1,821	0	1,821
18 304.3 Structures & Improvements	2,753	0	0	2,753	0	0	2,753	2,753	0	2,753
19 320.3 Water Treatment Eq.	9,106	0	0	9,106	0	0	9,106	9,106	0	9,106
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	3	0	0	3	0	0	3	3	0	3
23 304.4 Structures & Improvements	1	0	0	1	0	0	1	1	0	1
24 330.4 Distr. Reservoirs	18,584	0	0	18,584	0	0	18,584	18,584	0	18,584
25 331.4 Transm. & Distribution	22,817	0	0	22,817	0	0	22,817	22,817	0	22,817
26 333.4 Services	5,034	207	0	5,241	0	0	5,241	5,137	0	5,137
27 334.4 Meters & Meter Insallation	18,124	486	0	18,610	0	0	18,610	18,367	0	18,367
28 335.4 Hydrants	219	0	0	219	0	0	219	219	0	219
29 339.4 Other Plant & Misc.	630	0	0	630	0	0	630	630	0	630
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	903	(30)	0	873	0	0	873	888	0	888
32 304.5 Structures & Improvements	4,354	108	0	4,462	0	0	4,462	4,408	0	4,408
33 340.5 Office Furniture & Equipme	2,243	36	0	2,280	0	0	2,280	2,262	0	2,262
34 340.51 Computer Equipment	2,957	1,073	0	4,031	0	0	4,031	3,494	0	3,494
35 341.5 Transportation Equipment	2,892	223	0	3,115	0	0	3,115	3,004	0	3,004
36 342.5 Stores Equipment	22	5	0	27	0	0	27	25	0	25
37 343.5 Tools, Shop & Garage	1,149	(21)	0	1,128	0	0	1,128	1,138	0	1,138
38 344.5 Laboratory Equipment	244	17	0	261	0	0	261	252	0	252
39 345.5 Power Operated Equipment	1,551	(133)	0	1,417	0	0	1,417	1,484	0	1,484
40 346.5 Communication Equipment	450	36	0	486	0	0	486	468	0	468
41 347.5 Miscellaneous Equipment	141	36	0	177	0	0	177	159	0	159
42 348.5 Other Tangible Plant	121	6	0	127	0	0	127	124	0	124
43										
44 **INTANGIBLE PLANT**	3,236	(911)	0	2,325	(1,191)	(280)	2,045	2,780	(735)	2,045
45 **SUPPLY & PUMPING**	47,084	257	0	47,340	0	0	47,340	47,212	0	47,212
46 **WATER TREATMENT PLANT**	13,680	0	0	13,680	0	0	13,680	13,680	0	13,680
47 **TRANSM. & DISTRIBUTION**	65,412	693	0	66,105	0	0	66,105	65,759	0	65,759
48 **GENERAL PLANT**	17,027	1,356	0	18,382	0	0	18,382	17,705	0	17,705
49										
50 **TOTAL PLANT IN SERVICE**	146,439	1,393	0	147,832	(1,191)	(280)	147,552	147,135	(735)	146,400
51 **LAND & LAND RIGHTS**	2,770	(30)	0	2,740	0	0	2,740	2,755	0	2,755
52 **TOTAL PIS LESS LAND**	143,669	1,424	0	145,092	(1,191)	(280)	144,813	144,381	(735)	143,645

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 105 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	(0)	0	0	(0)	0%	0
3 302.1 Franchises	1,642	0	0	1,642	0%	0
4 339.1 Other Plant & Misc.	403	0	0	403	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	43	0	0	43	0%	0
7 304.2 Structures & Improvements	23,260	0	0	23,260	0%	0
8 305.2 Collect. & Impound.	3,923	0	0	3,923	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	304	0	0	304	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	32	0	0	32	0%	0
13 310.2 Power Generation Eq.	133	0	0	133	0%	0
14 311.2 Pumping Equipment	19,536	0	0	19,536	0%	0
15 339.2 Other Plant & Misc.	(19)	0	0	(19)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	1,821	0	0	1,821	0%	0
18 304.3 Structures & Improvements	2,753	0	0	2,753	0%	0
19 320.3 Water Treatment Eq.	9,106	0	0	9,106	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	3	0	0	3	0%	0
23 304.4 Structures & Improvements	1	0	0	1	0%	0
24 330.4 Distr. Reservoirs	18,584	0	0	18,584	0%	0
25 331.4 Transm. & Distribution	22,817	0	0	22,817	23%	5,248
26 333.4 Services	5,137	0	0	5,137	0%	0
27 334.4 Meters & Meter Insallation	18,367	0	0	18,367	0%	0
28 335.4 Hydrants	219	0	0	219	0%	0
29 339.4 Other Plant & Misc.	630	0	0	630	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	888	0	0	888	0%	0
32 304.5 Structures & Improvements	4,408	0	0	4,408	0%	0
33 340.5 Office Furniture & Equipment	2,262	0	0	2,262	0%	0
34 340.51 Computer Equipment	3,494	0	0	3,494	0%	0
35 341.5 Transportation Equipment	3,004	0	0	3,004	0%	0
36 342.5 Stores Equipment	25	0	0	25	0%	0
37 343.5 Tools, Shop & Garage	1,138	0	0	1,138	0%	0
38 344.5 Laboratory Equipment	252	0	0	252	0%	0
39 345.5 Power Operated Equipment	1,484	0	0	1,484	0%	0
40 346.5 Communication Equipment	468	0	0	468	0%	0
41 347.5 Miscellaneous Equipment	159	0	0	159	0%	0
42 348.5 Other Tangible Plant	124	0	0	124	0%	0
43						
44 **INTANGIBLE PLANT**	2,045	0	0	2,045		0
45 **SUPPLY & PUMPING**	47,212	0	0	47,212		0
46 **WATER TREATMENT PLANT**	13,680	0	0	13,680		0
47 **TRANSM. & DISTRIBUTION**	65,759	0	0	65,759		5,248
48 **GENERAL PLANT**	17,705	0	0	17,705		0
49						
50 **TOTAL PLANT IN SERVICE**	146,400	0	0	146,400		5,248
51 **LAND & LAND RIGHTS**	2,755	0	0	2,755		0
52 **TOTAL PIS LESS LAND**	143,645	0	0	143,645		5,248
53				**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**	3.58%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	5,248	0	5,248	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 *Accumulated Depreciation*	(1,930)	0	(1,930)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	3,318	0	3,318	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 17169 ENDED 12/31/84**	22,062
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	22,062
38	1985 Additions	4,474
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	4,474
42	**12/31/85 BALANCE**	26,536

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	26,536
2	1986 Additions	5,010
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	5,010
6	**12/31/86 BALANCE**	31,546
7	1987 Additions	5,775
8	1987 Retirements	283
9	1987 Adjustments	0
10	1987 Net Additions	5,492
11	**12/31/87 BALANCE**	37,038
12	1988 Additions	6,281
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	6,281
16	**12/31/88 BALANCE**	43,319
17	1989 Additions	6,638
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	6,638
21	**12/31/89 BALANCE**	49,957
22	1990 Additions	6,356
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	6,356
26	**12/31/90 BALANCE**	56,313
27	1990 General Plant Reallocation Adjustments *	(9,660)
28	**12/31/90 ADJUSTED BALANCE**	46,652
29	1991 Additions	6,068
30	1991 Retirements	0
31	1991 Adjustments	245
32	1991 Net Additions	6,313
33	**12/31/91 BALANCE**	52,965

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

Line No.	(1) Account No. and Name	(2) Balance Ended 12/31/90	(3) Net Additions *	(4) Balance Ended 12/31/91	(5) 1991 Utility Adjustments Beginning	(6) 1991 Utility Adjustments Ending	(7) Adjusted Balance 12/31/91	(8) AVERAGE 1991 ACCUM. DEPR. Per Books	(9) Utility Adjustments	(10) Adj. Util. Balance
		1991 ACCUMULATED DEPRECIATION								
1	**INTANGIBLE PLANT**									
2	301.1 Organization	181	(0)	181	(181)	(181)	(0)	181	(181)	0
3	302.1 Franchises	241	41	282	0	0	282	262	0	262
4	339.1 Other Plant & Misc.	49	16	65	0	0	65	57	0	57
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	7,881	705	8,586	0	0	8,586	8,233	0	8,233
8	305.2 Collect. & Impound.	402	78	481	0	0	481	442	0	442
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	77	10	87	0	0	87	82	0	82
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	1	3	0	0	3	2	0	2
13	310.2 Power Generation Eq.	29	7	35	0	0	35	32	0	32
14	311.2 Pumping Equipment	5,831	977	6,808	0	0	6,808	6,320	0	6,320
15	339.2 Other Plant & Misc.	(1)	(1)	(2)	0	0	(2)	(1)	0	(1)
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	461	83	545	0	0	545	503	0	503
19	320.3 Water Treatment Eq.	3,734	414	4,148	0	0	4,148	3,941	0	3,941
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**									
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs	3,022	502	3,525	0	0	3,525	3,273	0	3,273
25	331.4 Transm. & Distribution	8,128	531	8,658	0	0	8,658	8,393	0	8,393
26	333.4 Services	1,707	128	1,835	0	0	1,835	1,771	0	1,771
27	334.4 Meters & Meter Insallation	9,065	918	9,984	0	0	9,984	9,525	0	9,525
28	335.4 Hydrants	53	5	58	0	0	58	55	0	55
29	339.4 Other Plant & Misc.	221	25	246	0	0	246	234	0	234
30	**GENERAL PLANT**									
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	576	110	686	0	0	686	631	0	631
33	340.5 Office Furniture & Equipment	724	151	875	0	0	875	799	0	799
34	340.51 Computer Equipment	371	582	954	0	426	1,380	662	213	876
35	341.5 Transportation Equipment	1,830	501	2,330	0	0	2,330	2,080	0	2,080
36	342.5 Stores Equipment	7	1	8	0	0	8	7	0	7
37	343.5 Tools, Shop & Garage	519	71	590	0	0	590	555	0	555
38	344.5 Laboratory Equipment	109	17	126	0	0	126	117	0	117
39	345.5 Power Operated Equipment	1,185	124	1,309	0	0	1,309	1,247	0	1,247
40	346.5 Communication Equipment	-173	47	220	0	0	220	197	0	197
41	347.5 Miscellaneous Equipment	25	11	35	0	0	35	30	0	30
42	348.5 Other Tangible Plant	49	12	62	0	0	62	55	0	55
43										
44	**INTANGIBLE PLANT**	471	57	528	(181)	(181)	347	500	(181)	319
45	**SUPPLY & PUMPING**	14,221	1,777	15,998	0	0	15,998	15,110	0	15,110
46	**WATER TREATMENT PLANT**	4,195	497	4,693	0	0	4,693	4,444	0	4,444
47	**TRANSM. & DISTRIBUTION**	22,196	2,110	24,306	0	0	24,306	23,251	0	23,251
48	**GENERAL PLANT**	5,568	1,627	7,195	0	426	7,621	6,381	213	6,595
49										
50	TOTAL WATER ACCUM. DEP.	46,652	6,068	52,720	(181)	245	52,965	49,686	32	49,718

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

Line No.	Account No. and Name	(1)	(2) AVERAGE 1991 INVESTED ACCUM. DEPRE. Adjusted Utility Balance	(3) Remove CIAC Accum. Amort. Cont. Prop.	(4) Adjusted Accum. Depr.	(5) 1991 NON-USED & USEFUL Percentage	(6) Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization		0	0	0	0%	0
3	302.1 Franchises		262	0	262	0%	0
4	339.1 Other Plant & Misc.		57	0	57	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights		0	0	0	0%	0
7	304.2 Structures & Improvements		8,233	0	8,233	0%	0
8	305.2 Collect. & Impound.		442	0	442	0%	0
9	306.2 Lake, River & Other		0	0	0	0%	0
10	307.2 Wells & Springs		82	0	82	0%	0
11	308.2 Infiltration Galleries		0	0	0	0%	0
12	309.2 Supply Mains		2	0	2	0%	0
13	310.2 Power Generation Eq.		32	0	32	0%	0
14	311.2 Pumping Equipment		6,320	0	6,320	0%	0
15	339.2 Other Plant & Misc.		(1)	0	(1)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights		0	0	0	0%	0
18	304.3 Structures & Improvements		503	0	503	0%	0
19	320.3 Water Treatment Eq.		3,941	0	3,941	0%	0
20	339.3 Other Plant & Misc.		0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights		0	0	0	0%	0
23	304.4 Structures & Improvements		0	0	0	0%	0
24	330.4 Distr. Reservlors		3,273	0	3,273	0%	0
25	331.4 Transm. & Distribution		8,393	0	8,393	23%	1,930
26	333.4 Services		1,771	0	1,771	0%	0
27	334.4 Meters & Meter Insallation		9,525	0	9,525	0%	0
28	335.4 Hydrants		55	0	55	0%	0
29	339.4 Other Plant & Misc.		234	0	234	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights		0	0	0	0%	0
32	304.5 Structures & Improvements		631	0	631	0%	0
33	340.5 Office Furniture & Equipment		799	0	799	0%	0
34	340.51 Computer Equipment		876	0	876	0%	0
35	341.5 Transportation Equipment		2,080	0	2,080	0%	0
36	342.5 Stores Equipment		7	0	7	0%	0
37	343.5 Tools, Shop & Garage		555	0	555	0%	0
38	344.5 Laboratory Equipment		117	0	117	0%	0
39	345.5 Power Operated Equipment		1,247	0	1,247	0%	0
40	346.5 Communication Equipment		197	0	197	0%	0
41	347.5 Miscellaneous Equipment		30	0	30	0%	0
42	348.5 Other Tangible Plant		55	0	55	0%	0
43							
44	**INTANGIBLE PLANT**		319	0	319		0
45	**SUPPLY & PUMPING**		15,110	0	15,110		0
46	**WATER TREATMENT PLANT**		4,444	0	4,444		0
47	**TRANSM. & DISTRIBUTION**		23,251	0	23,251		1,930
48	**GENERAL PLANT**		6,595	0	6,595		0
49							
50	**TOTAL**		49,718	0	49,718		1,930
51	**Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**					3.88%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	12,740
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	12,740
38	1985 Additions	225
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	225
42	**12/31/85 BALANCE**	12,965

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	12,965
2	1986 Additions	725
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	725
6	**12/31/86 BALANCE**	13,690
7	1987 Additions	275
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	275
11	**12/31/87 BALANCE**	13,965
12	1988 Additions	550
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	550
16	**12/31/88 BALANCE**	14,515
17	1989 Additions	985
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	985
21	**12/31/89 BALANCE**	15,500
22	1990 Additions	450
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	450
26	**12/31/90 BALANCE**	15,950
27	1991 Additions	1,125
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,125
31	**12/31/91 BALANCE**	17,075

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Prepared: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. / Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	13,175	0	13,175	0	0	13,175	13,175	0	13,175
3 Meter Installation Fees	2,775	1,125	3,900	0	0	3,900	3,338	0	3,338
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER CIAC	15,950	1,125	17,075	0	0	17,075	16,513	0	16,513

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	1,660
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	1,660
38	1985 Additions	444
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	444
42	**12/31/85 BALANCE**	2,104

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	2,104
2	1986 Additions	460
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	460
6	**12/31/86 BALANCE**	2,564
7	1987 Additions	477
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	477
11	**12/31/87 BALANCE**	3,041
12	1988 Additions	491
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	491
16	**12/31/88 BALANCE**	3,532
17	1989 Additions	518
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	518
21	**12/31/89 BALANCE**	4,050
22	1990 Additions	440
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	440
26	**12/31/90 BALANCE**	4,490
27	1991 Additions	479
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	479
31	**12/31/91 BALANCE**	4,969

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 *Plant Capacity Fees*	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	4,197	312	4,509	0	0	4,509	4,353	0	4,353
3 Meter Installation Fees	293	167	459	0	0	459	376	0	376
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER ACCUM. AMORT. CIAC	4,490	479	4,969	0	0	4,969	4,729	0	4,729

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary.
If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ BALANCE	0
2	19__ Additions	0
3	19__ Adjustments	0
4	__/__/__ BALANCE	0
5	19__ Additions	0
6	19__ Adjustments	0
7	__/__/__ BALANCE	0
8	19__ Additions	0
9	19__ Adjustments	0
10	__/__/__ BALANCE	0
11	19__ Additions	0
12	19__ Adjustments	0
14	__/__/__ BALANCE	0
15	19__ Additions	0
16	19__ Adjustments	0
16		
17	__/__/__ BALANCE	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

FPSC

Company: SSU / Lake / Piney Woods

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the ending and average of Advances For Construction, for the test year if a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	18,748	(704)	18,044	18,748	2,639	21,387	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	2,344	(88)	2,255	2,344	330	2,673	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

(1) Line No.	ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	GROSS UTILITY PLANT	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	TOTAL CURRENT ASSETS	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	TOTAL OTHER ASSETS AND DEFERRED CHARGES	18,353,872	14,722,458
32			
33	TOTAL ASSETS	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,318
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	481,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	3.58%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	3.86%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Piney Woods - 553

Lake County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	37,105	(520)	36,585	5,917	42,502	16.17%	B-4, B-3 (W)
3 Other Revenues	490	255	745	0	745		B-4 (W)
4 TOTAL OPERATING REVENUES	37,595	(265)	37,330	5,917	43,247		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	18,748	2,639	21,387	0	21,387		B-5 (W)
6 Depreciation, net of CIAC Amort.	5,467	0	5,467	0	5,467		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	2,955	680	3,635	266	3,902		B-15, B-3 (W)
9 Provision For Income Taxes	1,768	(1,339)	428	2,126	2,555		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	28,938	1,980	30,918	2,393	33,311		
11 NET OPERATING INCOME:	8,658	(2,245)	6,412	3,525	9,937		
12 RATE BASE	86,321		85,884		85,884		A-1 (W)
13 RATE OF RETURN	10.03%		7.47%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	37,105	(520)	36,585	3,287	39,872	8.98%	B-4, B-3 (W)
3 Other Revenues	490	0	490	0	490		B-4 (W)
4 **TOTAL OPERATING REVENUES**	37,595	(520)	37,075	3,287	40,362		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	18,748	(704)	18,044	0	18,044		B-5 (W)
6 Depreciation, net of CIAC Amort.	5,467	0	5,467	0	5,467		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	2,955	669	3,624	148	3,772		B-15, B-3 (W)
9 Provision For Income Taxes	1,768	(168)	1,599	1,181	2,781		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	29,938	(204)	29,734	1,329	30,063		
11 **NET OPERATING INCOME:**	8,658	(317)	8,341	1,958	10,299		
12 **RATE BASE**	86,321		85,466		85,466		A-1 (W)
13 **RATE OF RETURN**	10.03%		9.76%		12.05%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	*Return on Equity (%)*	13.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.05%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	85,466		85,884		A-1 (W)	-
5	Required Income (L3 x L4)	10,299		9,937		-	-
6	Adjusted Income under Present Rates	8,341		6,412		B-1 (W)	-
7	Income Deficiency (L5 - L6)	*1,958*		*3,525*		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	3,139		5,651		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	3,287		5,917		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	3,139		5,651		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	1,181		2,126		-	B-1 (W)
16	***TAXES OTHER THAN INCOME ADJUSTMENT:***						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	148		266		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	1,958		3,525			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph *minus 100 basis points* (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	13.95%	6.29%
25	Adjustment for Gas	-2.41%	13.95%	-0.34%
26	TOTAL	100.00%		12.05%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

Schedule: B-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-1 (W)

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	(520)	(265)	B-4 (W)
3				
4	2.			
5				
6				
7		(520)	(265)	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(704)	(704)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		741	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		158	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		282	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(22)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		655	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,530	B-5 (W)
22				
23				
24		(704)	2,639	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	(23)	(12)	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	692	692	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		669	680	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(168)	(1,339)	B-16 (W)
48				
49	2.			
50				
51				
52		(168)	(1,339)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(317)	(2,245)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

Line No.	(1) Account No. and Description	(2) 1991 REVENUES (PRESENT) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	36,058	0	
4	461.2 Metered - Commercial	0	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Public Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	36,058	527	36,585
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	1,047	0	
16	**SUBTOTAL OTHER WATER SALES**	1,047	(1,047)	0
17	**TOTAL WATER SALES**	37,105	(520)	36,585
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	490	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	490	255	745
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	37,595	(520)	37,075
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	37,595	(265)	37,330

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	8,018	613	8,631	3,275	164	3,438	1,189	185	1,374	3,554	264	3,819
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,496	658	3,154	868	(222)	646	341	(96)	245	1,287	975	2,263
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	3,179	6	3,185	3,118	0	3,118	0	5	5	61	1	62
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	122	4	127	122	4	127	0	0	0	0	0	0
8	620 Materials and Supplies	516	44	560	210	8	218	11	20	31	294	17	311
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	286	12	298	0	0	0	0	0	0	286	12	298
11	633 Contractual Services - Legal	116	7	123	0	0	0	0	0	0	116	7	123
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,259	50	1,309	1,120	41	1,161	0	0	0	139	9	148
14	641 Rental of Building/Real Prop.	55	27	83	0	0	0	0	0	0	55	27	83
15	642 Rental of Equipment	30	1	31	28	1	29	0	0	0	2	0	2
16	650 Transportation Expense	355	21	376	352	13	364	2	8	9	1	1	2
17	656 Insurance - Vehicle	169	29	197	0	0	0	0	0	0	169	29	197
18	657 Insurance - General Liability	196	22	218	0	0	0	0	0	0	196	22	218
19	658 Insurance - Workman's Comp.	4	277	281	0	114	114	0	42	42	4	120	124
20	659 Insurance - Other	115	5	120	0	0	0	0	0	0	115	5	120
21	660 Advertising Expense	12	1	13	0	0	0	0	0	0	12	1	13
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	741	741	0	0	0	0	0	0	0	741	741
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	308	20	328	0	0	0	308	20	328	0	0	0
25	675 Miscellaneous Expenses	1,512	101	1,613	0	0	0	2	7	9	1,510	94	1,604
26	TOTAL WATER O&M EXPENSES	18,749	2,639	21,387	9,093	122	9,215	1,853	192	2,045	7,802	2,326	10,128
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	8,018	613	8,631	3,275	164	3,438	1,189	185	1,374	3,554	264	3,819
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,496	658	3,154	868	(222)	646	341	(96)	245	1,287	975	2,263
31	TOTAL WATER LABOR COSTS	10,514	1,271	11,785	4,143	(59)	4,084	1,530	90	1,619	4,842	1,240	6,081

0805

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	8,018	0	8,018	3,275	0	3,275	1,189	0	1,189	3,554	0	3,554
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,496	(970)	1,527	868	(245)	623	341	(114)	226	1,287	(610)	677
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	3,179	0	3,179	3,118	0	3,118	0	0	0	61	0	61
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	122	0	122	122	0	122	0	0	0	0	0	0
8	620 Materials and Supplies	516	0	516	210	0	210	11	0	11	294	0	294
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	286	0	286	0	0	0	0	0	0	286	0	286
11	633 Contractual Services - Legal	116	0	116	0	0	0	0	0	0	116	0	116
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,259	0	1,259	1,120	0	1,120	0	0	0	139	0	139
14	641 Rental of Building/Real Prop.	55	0	55	0	0	0	0	0	0	55	0	55
15	642 Rental of Equipment	30	0	30	28	0	28	0	0	0	2	0	2
16	650 Transportation Expense	355	0	355	352	0	352	2	0	2	1	0	1
17	656 Insurance - Vehicle	169	0	169	0	0	0	0	0	0	169	0	169
18	657 Insurance - General Liability	196	0	196	0	0	0	0	0	0	196	0	196
19	658 Insurance - Workman's Comp.	4	266	269	0	110	110	0	40	40	4	116	119
20	659 Insurance - Other	115	0	115	0	0	0	0	0	0	115	0	115
21	660 Advertising Expense	12	0	12	0	0	0	0	0	0	12	0	12
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	308	0	308	0	0	0	308	0	308	0	0	0
25	675 Miscellaneous Expenses	1,512	0	1,512	0	0	0	2	0	2	1,510	0	1,510
26	**TOTAL WATER O&M EXPENSES**	**18,748**	**(704)**	**18,044**	**9,093**	**(135)**	**8,958**	**1,853**	**(74)**	**1,779**	**7,802**	**(495)**	**7,307**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	8,018	0	8,018	3,275	0	3,275	1,189	0	1,189	3,554	0	3,554
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,496	(970)	1,527	868	(245)	623	341	(114)	226	1,287	(610)	677
31	**TOTAL WATER LABOR COSTS**	**10,514**	**(970)**	**9,545**	**4,143**	**(245)**	**3,898**	**1,530**	**(114)**	**1,415**	**4,842**	**(610)**	**4,231**

9080

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 TOTAL O & M Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.1-8 Salaries & Wages - Employees	557	558	621	746	634	613	472	600	535	537	1,105	1,041	8,018	0	8,018	613	8,631
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	188	183	208	225	197	194	157	194	173	174	325	279	2,496	(970)	1,527	658	3,154
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	226	199	204	268	310	238	239	255	344	322	280	292	3,179	0	3,179	6	3,185
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	80	0	0	0	0	0	21	0	21	0	122	0	122	4	127
8	620.1-8 Materials and Supplies	(61)	75	62	27	28	45	34	33	33	41	162	36	516	0	516	44	560
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.1-8 Contractual Services - Acct.	21	24	23	23	24	24	25	22	24	25	22	29	286	0	286	12	298
11	633.1-8 Contractual Services - Legal	8	10	9	9	10	10	10	9	10	10	9	12	116	0	116	7	123
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	44	46	46	413	271	125	46	93	107	12	10	45	1,259	0	1,259	50	1,309
14	641.1-8 Rental of Building/Real Prop.	4	5	4	5	5	5	5	4	5	5	4	6	55	0	55	27	83
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	28	30	0	30	1	31
16	650.1-8 Transportation Expense	25	28	43	32	19	11	7	20	23	17	96	32	355	0	355	21	376
17	656.1-8 Insurance - Vehicle	12	14	14	14	14	14	15	13	14	15	13	17	169	0	169	29	197
18	657.1-8 Insurance - General Liability	14	17	16	16	17	16	17	15	17	17	15	20	196	0	196	22	218
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	266	269	277	281
20	659.1-8 Insurance - Other	8	10	9	9	10	9	10	9	10	10	9	12	115	0	115	5	120
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12	1	13
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	741	741
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	17	25	31	25	27	21	24	26	21	26	29	36	308	0	308	20	328
25	675.1-8 Miscellaneous Expenses	109	129	122	123	128	125	131	119	128	132	114	153	1,512	0	1,512	101	1,613
26	TOTAL WATER O&M EXPENSES	1,173	1,324	1,493	1,938	1,695	1,452	1,195	1,414	1,466	1,345	2,215	2,039	18,748	(704)	18,044	2,539	21,387

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	8,018	613	8,631
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	2,496	658	3,154
31	TOTAL WATER LABOR COSTS	10,514	1,271	11,785

0807

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
														1991 DIRECT O & M				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.1-6 Salaries & Wages - Employees	236	158	216	360	231	237	70	219	152	127	724	543	3,275	0	3,275	164	3,438
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	77	46	70	93	59	64	18	63	41	33	195	109	868	(245)	623	(222)	646
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	222	194	199	263	305	233	234	250	339	317	276	286	3,118	0	3,118	0	3,118
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	80	0	0	0	0	0	21	0	21	0	122	0	122	4	127
8	620.1-6 Materials and Supplies	(63)	49	37	2	3	20	8	9	7	14	139	5	210	0	210	8	218
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	34	34	34	401	259	114	34	82	95	0	0	31	1,120	0	1,120	41	1,161
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	28	28	0	28	1	29
16	650.1-6 Transportation Expense	25	28	43	32	19	11	7	20	23	17	96	32	352	0	352	13	364
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	110	110	114	114
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	511	508	680	1,152	877	679	371	643	678	508	1,451	1,034	9,093	(135)	8,958	122	9,215

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,275	164	3,438
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	868	(222)	646
31	TOTAL WATER DIRECT LABOR COSTS	4,143	(59)	4,084

0808

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 CUSTOMER ACCTS.				
1	601.7 Salaries & Wages - Employees	65	97	119	96	102	82	93	102	83	99	112	139	1,189	0	1,189	185	1,374
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	19	28	34	27	29	23	27	29	24	28	32	40	341	(114)	226	(96)	245
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	5
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11	20	31
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	8	9
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	40	40	42	42
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	17	25	31	25	27	21	24	26	21	26	29	36	308	0	308	20	328
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	7	9
26	TOTAL WATER CUSTOMER ACCOUNTS	101	151	185	149	160	127	145	159	129	154	175	217	1,853	(74)	1,779	192	2,045

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	1,189	185	1,374
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	341	(96)	245
31	TOTAL WATER CUST ACCTS LABOR COSTS	1,530	90	1,619

6080

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	255	303	286	290	300	294	309	279	300	311	268	359	3,554	0	3,554	264	3,819
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	93	110	104	105	109	106	112	101	109	112	97	130	1,287	(610)	677	975	2,263
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	4	5	5	5	5	5	5	5	5	5	5	6	61	0	61	1	62
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	21	25	24	24	25	24	26	23	25	26	22	30	294	0	294	17	311
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.8 Contractual Services - Acct.	21	24	23	23	24	24	25	22	24	25	22	29	286	0	286	12	298
11	633.8 Contractual Services - Legal	8	10	9	9	10	10	10	9	10	10	9	12	116	0	116	7	123
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	10	12	11	11	12	11	12	11	12	12	10	14	139	0	139	9	148
14	641.8 Rental of Building/Real Prop.	4	5	4	5	5	5	5	4	5	5	4	6	55	0	55	27	83
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	2
17	656.8 Insurance - Vehicle	12	14	14	14	14	14	15	13	14	15	13	17	169	0	169	29	197
18	657.8 Insurance - General Liability	14	17	16	16	17	16	17	15	17	17	15	20	196	0	196	22	218
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	116	119	120	124
20	659.8 Insurance - Other	8	10	9	9	10	9	10	9	10	10	9	12	115	0	115	5	120
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12	1	13
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	741	741
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	109	129	122	123	128	125	131	118	127	132	114	152	1,510	0	1,510	94	1,604
26	TOTAL WATER A&G EXPENSES	561	665	628	636	659	645	678	612	658	682	589	788	7,802	(495)	7,307	2,326	10,128

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	3,554	264	3,819
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,287	975	2,263
31	TOTAL WATER A&G LABOR COSTS	4,842	1,240	6,081

0810

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits, Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	8,018	0	8,018	8,018	0	0	86	138	(22)	8,220	411	0	613	8,631
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	2,496	(970)	1,527	2,496	(970)	0	23	18	0	1,567	57	1,530	658	3,154
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	3,179	0	3,179	3,179	0	0	1	5	0	3,185	0	0	6	3,185
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	122	0	122	122	0	0	0	0	0	122	4	0	4	127
8 620.1-8 Materials and Supplies	516	0	516	516	0	0	4	21	0	540	20	0	44	560
9 631.1-8 Contractual Services - Engr.	1	0	1	1	0	0	0	0	0	1	0	0	0	1
10 632.1-8 Contractual Services - Acct.	286	0	286	286	0	0	2	0	0	287	10	0	12	298
11 633.1-8 Contractual Services - Legal	116	0	116	116	0	0	3	0	0	119	4	0	7	123
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	1,259	0	1,259	1,259	0	0	4	0	0	1,263	46	0	50	1,309
14 641.1-8 Rental of Building/Real Prop.	55	0	55	55	0	0	0	25	0	80	3	0	27	83
15 642.1-8 Rental of Equipment	30	0	30	30	0	0	0	0	0	30	1	0	1	31
16 650.1-8 Transportation Expense	355	0	355	355	0	0	1	7	0	363	13	0	21	376
17 656.1-8 Insurance - Vehicle	189	0	189	189	0	0	4	17	0	190	7	0	29	197
18 657.1-8 Insurance - General Liability	196	0	196	196	0	0	4	10	0	210	8	0	22	218
19 658.1-8 Insurance - Workman's Comp.	4	266	269	4	266	0	0	1	0	271	10	0	277	281
20 659.1-8 Insurance - Other	115	0	115	115	0	0	1	0	0	115	4	0	5	120
21 660.1-8 Advertising Expense	12	0	12	12	0	0	0	0	0	13	0	0	1	13
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	741	0	0	0	741	0	0	741	741
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	308	0	308	308	0	0	0	20	0	328	0	0	20	328
25 675.1-8 Miscellaneous Expenses	1,512	0	1,512	1,512	0	0	24	20	0	1,556	56	0	101	1,613
26 TOTAL WATER O&M EXPENSES	18,748	(704)	18,044	18,748	(704)	741	158	262	(22)	19,203	655	1,530	2,039	21,387

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates.

0811

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: *B-5 (W) P. 4 of 10*
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. / Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	3,275		3,275	3,275						3,275	164		164	3,439
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	868	(245)	623	868	(245)					623	23		(222)	646
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	3,118		3,118	3,118						3,118			0	3,118
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	122		122	122						122	4		4	127
8 620.1-6 Materials and Supplies	210		210	210						210	8		8	218
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,120		1,120	1,120						1,120	41		41	1,161
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	28		28	28						28	1		1	29
16 650.1-6 Transportation Expense	352		352	352						352	13		13	364
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	110	110	0	110					110	4		114	114
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 *TOTAL WATER DIRECT O&M EXPENSES*	9,093	(135)	8,958	9,093	(135)	0	0	0	0	8,958	257	0	122	9,215

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is *being reclassified* to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates.

0812

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	ALLOCATED LEHIGH COSTS Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.7 Salaries & Wages - Employees	1,189		1,189	1,189				131	(12)	1,309	65		185	1,374
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	604.7 Employee Pensions & Benefits	341	(114)	226	341	(114)			10		237	9		(96)	245
4	610.7 Purchased Water	0		0	0				0		0			0	0
5	615.7 Purchased Power	0		0	0				5		5			5	5
6	616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7	618.7 Chemicals	0		0	0				0		0	0		0	0
8	620.7 Materials and Supplies	11		11	11				19		30	1		20	31
9	631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10	632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11	633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12	634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13	635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14	641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15	642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16	650.7 Transportation Expense	2		2	2				7		9	0		8	9
17	656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18	657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19	658.7 Insurance - Workman's Comp.	0	40	40	0	40			1		41	1		42	42
20	659.7 Insurance - Other	0		0	0				0		0	0		0	0
21	660.7 Advertising Expense	0		0	0				0		0	0		0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23	667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24	670.7 Bad Debt Expense	308		308	308				20		328			20	328
25	675.7 Miscellaneous Expenses	2		2	2				7		9	0		7	9
26	TOTAL WATER CUST ACCT EXPENSES	1,853	(74)	1,779	1,853	(74)	0	0	200	(12)	1,968	77	0	192	2,045

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates

0813

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	3,554		3,554	3,554			86	6	(11)	3,637	182		264	3,818
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	1,287	(610)	677	1,287	(610)		23	8		707	26	1,530	975	2,265
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	61		61	61			1	0		62			1	62
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	294		294	294			4	2		300	11		17	311
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	286		286	286			2	0		287	10		12	298
11 633.8 Contractual Services - Legal	116		116	116			3	0		119	4		7	123
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	139		139	139			4	0		143	5		9	148
14 641.8 Rental of Building/Real Prop.	55		55	55			0	25		80	3		27	83
15 642.8 Rental of Equipment	2		2	2			0	0		2	0		0	2
16 650.8 Transportation Expense	1		1	1			1	0		2	0		1	2
17 656.8 Insurance - Vehicle	169		169	169			4	17		190	7		28	197
18 657.8 Insurance - General Liability	196		196	196			4	10		210	9		22	218
19 658.8 Insurance - Workman's Comp.	4	116	119	4	116		0	0		120	4		120	124
20 659.8 Insurance - Other	115		115	115			1	0		115	4		5	120
21 660.8 Advertising Expense	12		12	12			0	0		13	0		1	13
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		741	0	0		741			741	741
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	1,510		1,510	1,510			24	13		1,547	56		94	1,604
26 TOTAL WATER A&G EXPENSES	7,802	(495)	7,307	7,802	(495)	741	158	81	(11)	8,277	321	1,530	2,326	10,128

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0814

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	4,807		6,018	3,211	66.80%	6,278	1,740	27.71%
2	603.1-8 Salaries & Wages - Officers, Etc.	208		0	(208)	-100.00%	272	(272)	-100.00%
3	604.1-8 Employee Pensions & Benefits	355		1,527	1,172	330.03%	464	1,063	229.27%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	2,290		3,179	889	38.83%	2,991	188	6.30%
6	616.1-8 Fuel for Power Purchased	156		0	(156)	-100.00%	204	(204)	-100.00%
7	618.1-8 Chemicals	219		122	(97)	-44.24%	286	(164)	-57.31%
8	620.1-8 Materials and Supplies	283		516	233	82.17%	370	146	39.49%
9	631.1-8 Contractual Services - Engr.	30		1	(29)	-96.06%	39	(39)	-98.52%
10	632.1-8 Contractual Services - Acct.	273		286	13	4.69%	357	(71)	-19.84%
11	633.1-8 Contractual Services - Legal	220		116	(104)	-47.18%	287	(171)	-59.55%
12	634.1-8 Contractual Services - Mgmt. Fees	85		0	(85)	-100.00%	111	(111)	-100.00%
13	635.1-8 Contractual Services - Other	445		1,259	814	182.93%	581	678	116.63%
14	641.1-8 Rental of Building/Real Prop.	210		55	(155)	-73.62%	274	(219)	-79.80%
15	642.1-8 Rental of Equipment	109		30	(79)	-72.55%	142	(112)	-78.98%
16	650.1-8 Transportation Expense	290		355	65	22.37%	379	(24)	-6.30%
17	656.1-8 Insurance - Vehicle	556		169	(387)	-69.69%	726	(558)	-76.79%
18	657.1-8 Insurance - General Liability	338		196	(142)	-41.96%	441	(245)	-55.56%
19	658.1-8 Insurance - Workman's Comp.	203		269	66	32.71%	265	4	1.61%
20	659.1-8 Insurance - Other	201		115	(86)	-42.85%	263	(148)	-56.24%
21	660.1-8 Advertising Expense	16		12	(4)	-24.31%	21	(9)	-42.04%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	126		0	(126)	-100.00%	165	(165)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	141		308	167	118.44%	184	124	67.26%
25	675.1-8 Miscellaneous Expenses	1,731		1,512	(219)	-12.67%	2,261	(749)	-33.13%
26	**TOTAL WATER O&M EXPENSES**	**13,292**		**18,044**	**4,752**	**35.75%**	**17,360**	**684**	**3.94%**
27	**SUBTOTAL (less accts. 666 & 667)**	**13,166**		**18,044**	**4,878**	**37.05%**	**17,195**	**849**	**4.70%**
28	**Average ERC's**	**157**		**165**	**8**	**5.10%**			
29	**Average Consumer Price Index - U**	**109.6**		**138.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**30.60%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	2,103		3,275	1,172	55.71%	2,747	528	19.22%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0		623	623	N.A.	0	623	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	2,198		3,118	920	41.86%	2,871	247	8.62%
6	616.1-6 Fuel for Power Purchased	156		0	(156)	-100.00%	204	(204)	-100.00%
7	618.1-6 Chemicals	219		122	(97)	-44.24%	286	(164)	-57.31%
8	620.1-6 Materials and Supplies	283		210	(73)	-25.78%	370	(160)	-43.17%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	0		1,120	1,120	N.A.	0	1,120	N.A.
14	641.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	14		28	14	98.71%	18	10	52.15%
16	650.1-6 Transportation Expense	265		352	87	32.86%	346	5	1.58%
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		110	110	N.A.	0	110	N.A.
20	659.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	20		0	(20)	-100.00%	26	(26)	-100.00%
26	TOTAL WATER O&M EXPENSES	5,258		8,958	3,700	70.36%	6,867	2,091	30.45%
27	SUBTOTAL (less accts. 666 & 667)	5,258		8,958	3,700	70.36%	6,867	2,091	23.34%
28	Average ERC's	157		165	8	5.10%			
29	Average Consumer Price Index - U	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		30.80%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	1,278		1,189	(89)	-6.96%	1,669	(480)	-28.76%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		226	226	N.A.	0	226	N.A.
4	610.7 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.7 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	0		11	11	N.A.	0	11	N.A.
9	631.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	11		2	(9)	-83.27%	14	(13)	-87.19%
17	656.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.	0		40	40	N.A.	0	40	N.A.
20	659.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	141		308	167	118.44%	184	124	67.26%
25	675.7 Miscellaneous Expenses	7		2	(5)	-68.44%	9	(7)	-75.83%
26	**TOTAL WATER O&M EXPENSES**	1,437		1,779	342	23.79%	1,877	(98)	-5.22%
27	**SUBTOTAL (less accts. 666 & 667)**	1,437		1,779	342	23.79%	1,877	(98)	-5.50%
28	**Average ERC's**	157		165	8	5.10%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				**Compounded Multiplier =**		30.90%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	1,426		3,554	2,128	149.26%	1,862	1,692	90.85%
2	603.8 Salaries & Wages - Officers, Etc.	208		0	(208)	-100.00%	272	(272)	-100.00%
3	604.8 Employee Pensions & Benefits	355		677	322	90.64%	464	213	45.97%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	92		61	(31)	-33.57%	120	(59)	-49.13%
6	616.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	0		294	294	N.A.	0	294	N.A.
9	631.8 Contractual Services - Engr.	30		1	(29)	-96.06%	39	(38)	-96.52%
10	632.8 Contractual Services - Acct.	273		286	13	4.69%	357	(71)	-19.84%
11	633.8 Contractual Services - Legal	220		116	(104)	-47.18%	287	(171)	-59.55%
12	634.8 Contractual Services - Mgmt. Fees	85		0	(85)	-100.00%	111	(111)	-100.00%
13	635.8 Contractual Services - Other	445		139	(306)	-68.82%	581	(442)	-76.13%
14	641.8 Rental of Building/Real Prop.	210		55	(155)	-73.62%	274	(219)	-79.80%
15	642.8 Rental of Equipment	95		2	(93)	-97.79%	124	(122)	-98.31%
16	650.8 Transportation Expense	14		1	(13)	-89.42%	18	(17)	-91.90%
17	656.8 Insurance - Vehicle	556		169	(387)	-69.68%	726	(558)	-76.79%
18	657.8 Insurance - General Liability	338		196	(142)	-41.96%	441	(245)	-55.56%
19	658.8 Insurance - Workman's Comp.	203		119	(84)	-41.17%	265	(146)	-54.95%
20	659.8 Insurance - Other	201		115	(86)	-42.85%	263	(148)	-56.24%
21	660.8 Advertising Expense	16		12	(4)	-24.31%	21	(9)	-42.04%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	126		0	(126)	-100.00%	165	(165)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	1,704		1,510	(194)	-11.41%	2,225	(716)	-32.17%
26	**TOTAL WATER O&M EXPENSES**	**6,597**		**7,307**	**710**	**10.77%**	**8,816**	**(1,508)**	**-15.19%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,471**		**7,307**	**836**	**12.93%**	**8,451**	**(1,144)**	**-15.85%**
28	**Average ERC's**	**157**		**185**	**8**	**5.10%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**30.60%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	1,740	27.71%	
2	603.1-S Salaries & Wages - Officers, Etc.	(272)	-100.00%	
3	604.1-S Employee Pensions & Benefits	1,053	229.27%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	188	6.30%	
6	616.1-S Fuel for Power Purchased	(204)	-100.00%	
7	618.1-S Chemicals	(164)	-57.31%	
8	620.1-S Materials and Supplies	146	39.49%	
9	631.1-S Contractual Services - Engr.	(89)	-96.52%	
10	632.1-S Contractual Services - Acct.	(71)	-19.84%	
11	633.1-S Contractual Services - Legal	(171)	-58.55%	
12	634.1-S Contractual Services - Mgmt. Fees	(111)	-100.00%	
13	635.1-S Contractual Services - Other	678	116.63%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)
14	641.1-S Rental of Building/Real Prop.	(219)	-79.80%	
15	642.1-S Rental of Equipment	(112)	-78.06%	
16	650.1-S Transportation Expense	(24)	-6.30%	
17	656.1-S Insurance - Vehicle	(558)	-76.79%	
18	657.1-S Insurance - General Liability	(245)	-55.56%	
19	658.1-S Insurance - Workman's Comp.	4	1.61%	
20	659.1-S Insurance - Other	(148)	-56.24%	
21	660.1-S Advertising Expense	(9)	-42.04%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(185)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	124	67.26%	
25	675.1-S Miscellaneous Expenses	(749)	-33.13%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	884	3.94%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
Prior Unamortized Rate Case Expense		
Current Rate Case Expense	$1,772,200	$2,964
Total Projected Rate Case Expense	1,772,200	2,964
Annual Amortization Over 4 Years	**$443,050**	**$741**
Method of Allocation Between Systems:		
Average Number of Customers	101.044	169
% of Total	100%	0.1673%
(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Lake / Piney Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	There were no major maintenance projects that exceeded 2% of test year revenues per system.			

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Lake / Piney Woods

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
Line No. Account No. and Name	1991 Adj. Avg. PIS	Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1 **INTANGIBLE PLANT**						
2 301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3 302.1 Franchises	1,642	40	2.50%	41	0	41
4 339.1 Other Plant & Misc.	403	25	4.00%	16	0	16
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	43	0	N.A.	0	0	0
7 304.2 Structures & Improvements	23,260	33	3.03%	705	0	705
8 305.2 Collect. & Impound.	3,923	50	2.00%	78	0	78
9 306.2 Lake, River & Other	0	40	2.50%	0	0	0
10 307.2 Wells & Springs	304	30	3.33%	10	0	10
11 308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12 309.2 Supply Mains	32	35	2.86%	1	0	1
13 310.2 Power Generation Eq.	133	20	5.00%	7	0	7
14 311.2 Pumping Equipment	19,536	20	5.00%	977	0	977
15 339.2 Other Plant & Misc.	(19)	25	4.00%	(1)	0	(1)
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	1,821	0	N.A.	0	0	0
18 304.3 Structures & Improvements	2,753	33	3.03%	83	0	83
19 320.3 Water Treatment Eq.	9,106	22	4.55%	414	0	414
20 339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	3	0	N.A.	0	0	0
23 304.4 Structures & Improvements	1	33	3.03%	0	0	0
24 330.4 Distr. Reservoirs	18,584	37	2.70%	502	0	502
25 331.4 Transm. & Distribution	22,817	43	2.33%	531	0	531
26 333.4 Services	5,137	40	2.50%	128	0	128
27 334.4 Meters & Meter Insallation	18,367	20	5.00%	918	0	918
28 335.4 Hydrants	219	45	2.22%	5	0	5
29 339.4 Other Plant & Misc.	630	25	4.00%	25	0	25
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	888	0	N.A.	0	0	0
32 304.5 Structures & Improvements	4,408	40	2.50%	110	0	110
33 340.5 Office Furniture & Equipment	2,262	15	6.67%	151	0	151
34 340.51 Computer Equipment	3,494	6	16.67%	582	0	582
35 341.5 Transportation Equipment	3,004	6	16.67%	501	0	501
36 342.5 Stores Equipment	25	18	5.56%	1	0	1
37 343.5 Tools, Shop & Garage	1,138	16	6.25%	71	0	71
38 344.5 Laboratory Equipment	252	15	6.67%	17	0	17
39 345.5 Power Operated Equipment	1,484	12	8.33%	124	0	124
40 346.5 Communication Equipment	468	10	10.00%	47	0	47
41 347.5 Miscellaneous Equipment	159	15	6.67%	11	0	11
42 348.5 Other Tangible Plant	124	10	10.00%	12	0	12
43						
44 ***INTANGIBLE PLANT***	2,045		2.80%	57	0	57
45 **SUPPLY & PUMPING**	47,212		3.76%	1,777	0	1,777
46 **WATER TREATMENT PLANT**	13,680		3.64%	497	0	497
47 **TRANSM. & DISTRIBUTION**	65,759		3.21%	2,110	0	2,110
48 **GENERAL PLANT**	17,705		9.19%	1,627	0	1,627
49						
51 **TOTAL DEPRECIATION EXPENSE**	146,400		4.14%	6,068	0	6,068
52 **AMORTIZATION OF CIAC**				(479)	0	(479)
53 **NON-USED AND USEFUL**				(122)	0	(122)
54 **NET DEPRECIATION EXPENSE - WATER**				5,467	0	5,467

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	3.58%	0	0	0
2 Line/Main Extension Fees	13,175	2.37%	312	0	312
3 Meter Installation Fees	3,338	5.00%	167	0	167
4 Contributed Lines	0	2.37%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.51%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	16,513		479	0	479

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	23,260	705	3.03%
3	305.2 Collect. & Impound.	3,923	78	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	304	10	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	32	1	2.86%
8	310.2 Power Generation Eq.	133	7	5.00%
9	311.2 Pumping Equipment	19,536	977	5.00%
10	339.2 Other Plant & Misc.	(19)	(1)	4.00%
11	304.3 Structures & Improvements	2,753	83	3.03%
12	320.3 Water Treatment Eq.	9,106	414	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	18,584	502	2.70%
15	**COMPOSITE RATE**	77,612	2,777	3.58%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	22,817	531	2.33%
19	335.4 Hydrants	219	5	2.22%
20	339.4 Other Plant & Misc.	630	25	4.00%
21	**COMPOSITE RATE**	23,667	561	2.37%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	18,367	918	5.00%
24	**COMPOSITE RATE**	18,367	918	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	5,137	128	2.50%
27	**COMPOSITE RATE**	5,137	128	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	77,612	2,777	3.58%
30	Line / Main Extension Fees & Contri. lines (Line 21)	23,667	561	2.37%
31	Meter Installation Fees (Line 24)	18,367	918	5.00%
32	Service Installation Fees (Line 27)	5,137	128	2.50%
33	**COMPOSITE RATE**	124,783	4,384	3.51%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

Line No.	(1) Account No. and Name	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE Adjusted Depr. Exp.	(3) Remove Amortization of CIAC	(4) Depreciation on Invested Plant	(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE %	(6) Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	(0)	0	(0)	0.00%	0
3	302.1 Franchises	41	0	41	0.00%	0
4	339.1 Other Plant & Misc.	16	0	16	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	705	0	705	0.00%	0
8	305.2 Collect. & Impound.	78	0	78	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	10	0	10	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	1	0	1	0.00%	0
13	310.2 Power Generation Eq.	7	0	7	0.00%	0
14	311.2 Pumping Equipment	977	0	977	0.00%	0
15	339.2 Other Plant & Misc.	(1)	0	(1)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	83	0	83	0.00%	0
19	320.3 Water Treatment Eq.	414	0	414	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservlors	502	0	502	0.00%	0
25	331.4 Transm. & Distribution	531	0	531	23.00%	122
26	333.4 Services	128	0	128	0.00%	0
27	334.4 Meters & Meter Installation	918	0	918	0.00%	0
28	335.4 Hydrants	5	0	5	0.00%	0
29	339.4 Other Plant & Misc.	25	0	25	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	110	0	110	0.00%	0
33	340.5 Office Furniture & Equipment	151	0	151	0.00%	0
34	340.51 Computer Equipment	582	0	582	0.00%	0
35	341.5 Transportation Equipment	501	0	501	0.00%	0
36	342.5 Stores Equipment	1	0	1	0.00%	0
37	343.5 Tools, Shop & Garage	71	0	71	0.00%	0
38	344.5 Laboratory Equipment	17	0	17	0.00%	0
39	345.5 Power Operated Equipment	124	0	124	0.00%	0
40	346.5 Communication Equipment	47	0	47	0.00%	0
41	347.5 Miscellaneous Equipment	11	0	11	0.00%	0
42	348.5 Other Tangible Plant	12	0	12	0.00%	0
43						
44	**INTANGIBLE PLANT**	57	0	57		0
45	**SUPPLY & PUMPING**	1,777	0	1,777		0
46	**WATER TREATMENT PLANT**	497	0	497		0
47	**TRANSM. & DISTRIBUTION**	2,110	0	2,110		122
48	**GENERAL PLANT**	1,627	0	1,627		0
49						
51	**TOTAL**	6,068	0	6,068		122
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				2.01%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	1,692	(23)	1,668	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	1,692	(12)	1,680		
3	PAYROLL TAXES:					
4	*(Adjustments)*					
5		0	692	692		
6		0	0	0		
7	TOTAL	0	692	692		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		1,263	0	1,263		
11		0	0	0		
12	TOTAL	1,263	0	1,263		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	2,955	669	3,624		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	2,955	680	3,635		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Lake / Piney Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No.	(PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**PRE-TAX INCOME:**								
2	Operating Revenues	37,595	(520)	37,075	37,595	(265)	37,330	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	18,748	(704)	18,044	18,748	2,639	21,387	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	5,467	0	5,467	5,467	0	5,467	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	2,955	680	3,635	2,955	680	3,635	B-15 (W)	-
8	Pre Tax Operating Expenses	27,170	(24)	27,146	27,170	3,319	30,490	-	-
9	**TOTAL PRE-TAX INCOME**	**10,425**	**(496)**	**9,929**	**10,425**	**(3,585)**	**6,840**	-	-
10	**TAX COMPUTATION:**								
11	Pre Tax Operating Income	10,425	(496)	9,929	10,425	(3,585)	6,840	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	86,321	(855)	85,466	86,321	(437)	85,884	A-1 (W)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16	Total Interest Expense	5,007	(50)	4,957	5,007	(25)	4,981	-	-
17	Total Taxable Income	5,418	(447)	4,972	5,418	(3,559)	1,859	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	**SUBTOTAL INCOME TAXES**	**2,039**	**(188)**	**1,871**	**2,039**	**(1,339)**	**700**	-	-
20	Less:								
21	Parent Debt Adjustment	226	0	226	226	0	226	C-9 (W)	-
22	Investment Tax Credit	45	0	45	45	0	45	C-8 (W)	-
23	**TOTAL INCOME TAXES**	**1,768**	**(168)**	**1,599**	**1,768**	**(1,339)**	**428**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Piney Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
				1991 Aquisition Adjustment Amort. Exp.				
Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	NET AMORTIZATION EXPENSE			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	2.01%	0.00%	2.01%	B-13 (W)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Point O'Woods - 987

Citrus County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	256,050	(12,714)	243,336	A-5 (W)
2 Utility Land & Land Rights	4,415	0	4,415	A-5 (W)
3 Non-Used & Useful	(5,048)	0	(5,048)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(73,340)	1,108	(72,231)	A-9 (W)
6 CIAC	(117,548)	0	(117,548)	A-12 (W)
7 Accumulated Amortization of CIAC	29,035	0	29,035	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	85,713	0	85,713	C-7 (W)
12 Working Capital Allowance	4,736	652	5,388	A-17 (W)
13 TOTAL WATER RATE BASE	184,014	(10,953)	173,060	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim 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 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	256,050	(12,714)	243,336	A-5 (W)
2 Utility Land & Land Rights	4,415	0	4,415	A-5 (W)
3 Non-Used & Useful	(5,048)	0	(5,048)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(73,340)	1,108	(72,231)	A-9 (W)
6 CIAC	(117,548)	0	(117,548)	A-12 (W)
7 Accumulated Amortization of CIAC	29,035	0	29,035	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	85,713	0	85,713	C-7 (W)
12 Working Capital Allowance	4,736	(185)	4,551	A-17 (W)
13 **TOTAL WATER RATE BASE**	**184,014**	**(11,791)**	**172,223**	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(25,428)	0	(12,714)	A-5 (W)
3					
4	2.				
5					
6					
7		(25,428)	0	(12,714)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	1,519	1,519	1,519	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(822)	(411)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). *Due to the acquisition of new accounting software, which will be placed in*				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		1,519	697	1,108	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(185)	(185)	(185)	A-17 (W)
38					
39	2.				
40					
41					
42		(185)	(185)	(185)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	652	652	652	A-17 (W)
45					
46	2.				
47					
48					
49		652	652	652	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(24,094)	512	(11,791)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(23,257)	1,350	(10,953)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 22150 ENDED 07/20/88**	185,872
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**7/20/88 BALANCE**	185,872
12	1988 Additions	28,752
13	1988 Retirements	0
14	1988 Adjustments	1,340
15	1988 Net Additions	30,092
16	**12/31/88 BALANCE**	215,964
17	1989 Additions	11,920
18	1989 Retirements	1,301
19	1989 Adjustments	(215)
20	1989 Net Additions	10,404
21	**12/31/89 BALANCE**	226,368
22	1990 Additions (A/C 101)	2,213
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	2,213
27	**12/31/90 BALANCE**	228,581
28	1990 General Plant Reallocation Adjustments *	24,839
29	**12/31/90 ADJUSTED BALANCE**	253,420
30	1991 Additions (A/C 101)	14,088
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	14,089
35	**12/31/91 BALANCE**	267,509

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	25,428	(25,429)	0	(0)	(25,428)	0	0	12,714	(12,714)	(0)
3 302.1 Franchises	1	977	0	978	0	0	978	490	0	490
4 339.1 Other Plant & Misc.	376	0	0	376	0	0	376	376	0	376
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	2,581	0	0	2,581	0	0	2,581	2,581	0	2,581
7 304.2 Structures & Improvements	3,980	0	0	3,980	0	0	3,980	3,980	0	3,980
8 305.2 Collect. & Impound.	22	0	0	22	0	0	22	22	0	22
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	38	0	0	38	0	0	38	38	0	38
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	6,339	0	0	6,339	0	0	6,339	6,339	0	6,339
13 310.2 Power Generation Eq.	7	0	0	7	0	0	7	7	0	7
14 311.2 Pumping Equipment	45,209	0	0	45,209	0	0	45,209	45,209	0	45,209
15 339.2 Other Plant & Misc.	1,579	0	0	1,579	0	0	1,579	1,579	0	1,579
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	3	233	0	236	0	0	236	119	0	119
18 304.3 Structures & Improvements	1,172	0	0	1,172	0	0	1,172	1,172	0	1,172
19 320.3 Water Treatment Eq.	2,612	0	0	2,612	0	0	2,612	2,612	0	2,612
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	2	0	0	2	0	0	2	2	0	2
23 304.4 Structures & Improvements	1,003	0	0	1,003	0	0	1,003	1,003	0	1,003
24 330.4 Distr. Reservoirs	5,954	0	0	5,954	0	0	5,954	5,954	0	5,954
25 331.4 Transm. & Distribution	61,657	0	0	61,657	0	0	61,657	61,657	0	61,657
26 333.4 Services	293	7,570	0	7,863	0	0	7,863	4,078	0	4,078
27 334.4 Meters & Meter Installation	62,262	24,822	0	87,083	0	0	87,083	74,673	0	74,673
28 335.4 Hydrants	51	3,300	0	3,351	0	0	3,351	1,701	0	1,701
29 339.4 Other Plant & Misc.	8	0	0	8	0	0	8	8	0	8
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	1,741	(58)	0	1,683	0	0	1,683	1,712	0	1,712
32 304.5 Structures & Improvements	8,399	208	0	8,607	0	0	8,607	8,503	0	8,503
33 340.5 Office Furniture & Equipme	4,328	70	0	4,398	0	0	4,398	4,363	0	4,363
34 340.51 Computer Equipment	5,705	2,070	0	7,775	0	0	7,775	6,740	0	6,740
35 341.5 Transportation Equipment	5,579	430	0	6,009	0	0	6,009	5,794	0	5,794
36 342.5 Stores Equipment	42	10	0	53	0	0	53	47	0	47
37 343.5 Tools, Shop & Garage	2,216	(41)	0	2,175	0	0	2,175	2,196	0	2,196
38 344.5 Laboratory Equipment	470	33	0	503	0	0	503	486	0	486
39 345.5 Power Operated Equipment	2,991	(257)	0	2,734	0	0	2,734	2,862	0	2,862
40 346.5 Communication Equipment	869	69	0	937	0	0	937	903	0	903
41 347.5 Miscellaneous Equipment	271	70	0	341	0	0	341	306	0	306
42 348.5 Other Tangible Plant	233	12	0	245	0	0	245	239	0	239
43										
44 **INTANGIBLE PLANT**	25,805	(24,451)	0	1,354	(25,428)	0	1,354	13,580	(12,714)	866
45 **SUPPLY & PUMPING**	59,755	0	0	59,755	0	0	59,755	59,755	0	59,755
46 **WATER TREATMENT PLANT**	3,787	233	0	4,019	0	0	4,019	3,903	0	3,903
47 **TRANSM. & DISTRIBUTION**	131,229	35,692	0	166,921	0	0	166,921	149,075	0	149,075
48 **GENERAL PLANT**	32,844	2,615	0	35,460	0	0	35,460	34,152	0	34,152
49										
50 **TOTAL PLANT IN SERVICE**	253,420	14,088	0	267,509	(25,428)	0	267,509	260,465	(12,714)	247,751
51 **LAND & LAND RIGHTS**	4,327	174	0	4,502	0	0	4,502	4,415	0	4,415
52 **TOTAL PIS LESS LAND**	249,093	13,914	0	263,007	(25,428)	0	263,007	256,050	(12,714)	243,336

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 105 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	0	0	(0)	0%	0
3	302.1 Franchises	490	0	0	490	0%	0
4	339.1 Other Plant & Misc.	376	0	0	376	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	2,581	0	0	2,581	0%	0
7	304.2 Structures & Improvements	3,980	0	0	3,980	0%	0
8	305.2 Collect. & Impound.	22	0	0	22	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	38	0	0	38	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	6,339	0	0	6,339	0%	0
13	310.2 Power Generation Eq.	7	0	0	7	0%	0
14	311.2 Pumping Equipment	45,209	0	0	45,209	0%	0
15	339.2 Other Plant & Misc.	1,579	0	0	1,579	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	119	0	0	119	0%	0
18	304.3 Structures & Improvements	1,172	0	0	1,172	0%	0
19	320.3 Water Treatment Eq.	2,612	0	0	2,612	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	2	0	0	2	0%	0
23	304.4 Structures & Improvements	1,003	0	0	1,003	0%	0
24	330.4 Distr. Reservlors	5,954	0	0	5,954	0%	0
25	331.4 Transm. & Distribution	61,657	0	0	61,657	13%	8,015
26	333.4 Services	4,078	0	0	4,078	0%	0
27	334.4 Meters & Meter Insallation	74,673	0	0	74,673	0%	0
28	335.4 Hydrants	1,701	0	0	1,701	0%	0
29	339.4 Other Plant & Misc.	8	0	0	8	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,712	0	0	1,712	0%	0
32	304.5 Structures & Improvements	8,503	0	0	8,503	0%	0
33	340.5 Office Furniture & Equipment	4,363	0	0	4,363	0%	0
34	340.51 Computer Equipment	6,740	0	0	6,740	0%	0
35	341.5 Transportation Equipment	5,794	0	0	5,794	0%	0
36	342.5 Stores Equipment	47	0	0	47	0%	0
37	343.5 Tools, Shop & Garage	2,196	0	0	2,196	0%	0
38	344.5 Laboratory Equipment	486	0	0	486	0%	0
39	345.5 Power Operated Equipment	2,862	0	0	2,862	0%	0
40	346.5 Communication Equipment	903	0	0	903	0%	0
41	347.5 Miscellaneous Equipment	306	0	0	306	0%	0
42	348.5 Other Tangible Plant	239	0	0	239	0%	0
43							
44	**INTANGIBLE PLANT**	866	0	0	866		0
45	**SUPPLY & PUMPING**	59,755	0	0	59,755		0
46	**WATER TREATMENT PLANT**	3,903	0	0	3,903		0
47	**TRANSM. & DISTRIBUTION**	149,075	0	0	149,075		8,015
48	**GENERAL PLANT**	34,152	0	0	34,152		0
49							
50	**TOTAL PLANT IN SERVICE**	247,751	0	0	247,751		8,015
51	**LAND & LAND RIGHTS**	4,415	0	0	4,415		0
52	**TOTAL PIS LESS LAND**	243,336	0	0	243,336		8,015
53					Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =	3.24%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 *Plant in Service*	8,015	0	8,015	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(2,967)	0	(2,967)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	5,048	0	5,048	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 22150 ENDED 07/20/88**	57,532
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**7/20/88 BALANCE**	57,532
12	1988 Additions	406
13	1988 Retirements	0
14	1988 Adjustments	12
15	1988 Net Additions	418
16	**12/31/88 BALANCE**	57,950
17	1989 Additions	6,009
18	1989 Retirements	1,301
19	1989 Adjustments	(11,976)
20	1989 Net Additions	(7,268)
21	**12/31/89 BALANCE**	50,682
22	1990 Additions	7,234
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	7,234
26	**12/31/90 BALANCE**	57,916
27	1990 General Plant Reallocation Adjustments *	9,701
28	**12/31/90 ADJUSTED BALANCE**	67,617
29	1991 Additions	11,446
30	1991 Retirements	0
31	1991 Adjustments	(697)
32	1991 Net Additions	10,749
33	**12/31/91 BALANCE**	78,365

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 INTANGIBLE PLANT									
2 301.1 Organization	1,519	(0)	1,519	(1,519)	(1,519)	(0)	1,519	(1,519)	(0)
3 302.1 Franchises	0	12	12	0	0	12	6	0	6
4 339.1 Other Plant & Misc.	18	15	33	0	0	33	26	0	26
5 SOURCE OF SUPPLY & PUMPING									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	1,415	121	1,535	0	0	1,535	1,475	0	1,475
8 305.2 Collect. & Impound.	2	0	2	0	0	2	2	0	2
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	2	1	3	0	0	3	3	0	3
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	2,336	181	2,518	0	0	2,518	2,427	0	2,427
13 310.2 Power Generation Eq.	0	0	1	0	0	1	0	0	0
14 311.2 Pumping Equipment	4,426	2,260	6,686	0	0	6,686	5,556	0	5,556
15 339.2 Other Plant & Misc.	583	63	647	0	0	647	615	0	615
16 WATER TREATMENT PLANT									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	56	36	92	0	0	92	74	0	74
19 320.3 Water Treatment Eq.	509	119	628	0	0	628	569	0	569
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 TRANSMISSION & DISTRIBUTION									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	38	30	68	0	0	68	53	0	53
24 330.4 Distr. Reservlors	2,131	161	2,292	0	0	2,292	2,211	0	2,211
25 331.4 Transm. & Distribution	22,106	1,434	23,540	0	0	23,540	22,823	0	22,823
26 333.4 Services	14	102	115	0	0	115	65	0	65
27 334.4 Meters & Meter Installation	21,717	3,734	25,450	0	0	25,450	23,583	0	23,583
28 335.4 Hydrants	3	38	41	0	0	41	22	0	22
29 339.4 Other Plant & Misc.	0	0	1	0	0	1	0	0	0
30 GENERAL PLANT									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	1,110	213	1,323	0	0	1,323	1,217	0	1,217
33 340.5 Office Furniture & Equipment	1,396	291	1,687	0	0	1,687	1,542	0	1,542
34 340.51 Computer Equipment	716	1,123	1,840	0	822	2,662	1,278	411	1,689
35 341.5 Transportation Equipment	3,529	966	4,495	0	0	4,495	4,012	0	4,012
36 342.5 Stores Equipment	13	3	16	0	0	16	14	0	14
37 343.5 Tools, Shop & Garage	1,002	137	1,139	0	0	1,139	1,070	0	1,070
38 344.5 Laboratory Equipment	210	32	242	0	0	242	226	0	226
39 345.5 Power Operated Equipment	2,287	239	2,525	0	0	2,525	2,406	0	2,406
40 346.5 Communication Equipment	334	90	425	0	0	425	380	0	380
41 347.5 Miscellaneous Equipment	48	20	68	0	0	68	58	0	58
42 348.5 Other Tangible Plant	95	24	119	0	0	119	107	0	107
43									
44 **INTANGIBLE PLANT**	1,538	27	1,565	(1,519)	(1,519)	46	1,551	(1,519)	32
45 **SUPPLY & PUMPING**	8,764	2,627	11,391	0	0	11,391	10,078	0	10,078
46 **WATER TREATMENT PLANT**	565	154	720	0	0	720	642	0	642
47 **TRANSM. & DISTRIBUTION**	46,009	5,499	51,508	0	0	51,508	48,758	0	48,758
48 **GENERAL PLANT**	10,741	3,138	13,879	0	822	14,701	12,310	411	12,721
49									
50 **TOTAL WATER ACCUM. DEP.**	67,617	11,446	79,062	(1,519)	(697)	78,365	73,340	(1,108)	72,231

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chick Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0%	0
3 302.1 Franchises	6	0	6	0%	0
4 339.1 Other Plant & Misc.	26	0	26	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	1,475	0	1,475	0%	0
8 305.2 Collect. & Impound.	2	0	2	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	3	0	3	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	2,427	0	2,427	0%	0
13 310.2 Power Generation Eq.	0	0	0	0%	0
14 311.2 Pumping Equipment	5,556	0	5,556	0%	0
15 339.2 Other Plant & Misc.	615	0	615	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	74	0	74	0%	0
19 320.3 Water Treatment Eq.	569	0	569	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	53	0	53	0%	0
24 330.4 Distr. Reservoirs	2,211	0	2,211	0%	0
25 331.4 Transm. & Distribution	22,823	0	22,823	13%	2,967
26 333.4 Services	65	0	65	0%	0
27 334.4 Meters & Meter Insallation	23,583	0	23,583	0%	0
28 335.4 Hydrants	22	0	22	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	1,217	0	1,217	0%	0
33 340.5 Office Furniture & Equipment	1,542	0	1,542	0%	0
34 340.51 Computer Equipment	1,689	0	1,689	0%	0
35 341.5 Transportation Equipment	4,012	0	4,012	0%	0
36 342.5 Stores Equipment	14	0	14	0%	0
37 343.5 Tools, Shop & Garage	1,070	0	1,070	0%	0
38 344.5 Laboratory Equipment	226	0	226	0%	0
39 345.5 Power Operated Equipment	2,406	0	2,406	0%	0
40 346.5 Communication Equipment	380	0	380	0%	0
41 347.5 Miscellaneous Equipment	58	0	58	0%	0
42 348.5 Other Tangible Plant	107	0	107	0%	0
43					
44 **INTANGIBLE PLANT**	32	0	32		0
45 **SUPPLY & PUMPING**	10,078	0	10,078		0
46 **WATER TREATMENT PLANT**	642	0	642		0
47 **TRANSM. & DISTRIBUTION**	48,758	0	48,758		2,967
48 **GENERAL PLANT**	12,721	0	12,721		0
49					
50 **TOTAL**	72,231	0	72,231		2,967
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				4.11%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 22150 ENDED 07/20/88**	**85,000**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	**0**
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**7/20/88 BALANCE**	85,000
12	1988 Additions	675
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	675
16	**12/31/88 BALANCE**	85,675
17	1989 Additions	8,325
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	8,325
21	**12/31/89 BALANCE**	94,000
22	1990 Additions	4,050
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	4,050
26	**12/31/90 BALANCE**	98,050
27	1991 Additions	38,995
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	38,995
31	**12/31/91 BALANCE**	137,045

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. / Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	85,006	0	85,006	0	0	85,006	85,006	0	85,006
3 Meter Installation Fees	13,044	28,130	41,174	0	0	41,174	27,109	0	27,109
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	3,300	3,300	0	0	3,300	1,650	0	1,650
6 Service Installation Fees	0	7,565	7,565	0	0	7,565	3,783	0	3,783
7 **TOTAL WATER CIAC**	**98,050**	**38,995**	**137,045**	**0**	**0**	**137,045**	**117,548**	**0**	**117,548**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 22150 ENDED 07/20/88**	21,568
2	***BALANCE ENDED 12/31/77***	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**7/20/88 BALANCE**	21,568
12	1988 Additions	1,071
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,071
16	**12/31/88 BALANCE**	22,639
17	1989 Additions	2,246
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,246
21	**12/31/89 BALANCE**	24,885
22	1990 Additions	2,401
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,401
26	**12/31/90 BALANCE**	27,286
27	1991 Additions	3,499
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	3,499
31	**12/31/91 BALANCE**	30,785

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	24,629	1,984	26,613	0	0	26,613	25,621	0	25,621
3 Meter Installation Fees	2,656	1,355	4,012	0	0	4,012	3,334	0	3,334
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	65	65	0	0	65	33	0	33
6 Service Installation Fees	0	95	95	0	0	95	47	0	47
7 **TOTAL WATER ACCUM. AMORT. CIAC**	27,286	3,499	30,785	0	0	30,785	29,035	0	29,035

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if *rate base has not been* established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary.
- If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ *Adjustments*	
		0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	
16		0
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	37,889	(1,483)	36,407	37,889	5,218	43,108	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	4,736	(185)	4,551	4,736	652	5,389	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	**265,328,253**	**247,523,061**
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	**215,907,202**	**201,769,464**
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	**11,256,194**	**19,363,031**
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	**18,353,872**	**14,722,458**
32			
33	**TOTAL ASSETS**	**245,517,268**	**235,854,953**

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
4	**12/31/91 BALANCE**	0	Amortization from ? / ? / ? thru 12/31/90	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	**12/31/90 BALANCE**	0
6			1991 Amortization Expense	0
7			**12/31/91 BALANCE**	0
			Avg. 1991 Accum. Amort. Acq. Adj.	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	3.24%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	4.11%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Point O'Woods - 987

Citrus County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	29,008	11,005	40,013	43,732	83,745	109.29%	B-4, B-3 (W)
3 Other Revenues	682	365	1,047	0	1,047		B-4 (W)
4 **TOTAL OPERATING REVENUES**	29,690	11,370	41,060	43,732	84,792		B-4, B-3 (W)
OPERATING EXPENSES:							
5 *Operation & Maintenance*	37,889	5,218	43,108	0	43,108		B-5 (W)
6 Depreciation, net of CIAC Amort.	7,760	0	7,760	0	7,760		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	4,782	2,165	6,947	1,968	*8,915*		*B-15, B-3 (W)*
9 Provision For Income Taxes	(12,469)	1,739	(10,729)	15,716	4,987		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	37,963	9,122	47,085	17,684	64,769		
11 **NET OPERATING INCOME:**	(8,273)	2,247	(6,025)	26,048	20,023		
12 **RATE BASE**	184,014		173,060		173,060		A-1 (W)
13 **RATE OF RETURN**	-4.50%		-3.48%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	29,008	11,005	40,013	38,326	78,339	95.78%	B-4, B-3 (W)
3	Other Revenues	682	0	682	0	682		B-4 (W)
4	**TOTAL OPERATING REVENUES**	29,690	11,005	40,695	38,326	79,021		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	37,889	(1,483)	36,407	0	36,407		B-5 (W)
6	Depreciation, net of CIAC Amort.	7,760	0	7,760	0	7,760		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	4,782	2,148	6,930	1,725	8,655		B-15, B-3 (W)
9	Provision For Income Taxes	(12,469)	4,142	(8,327)	13,773	5,446		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	37,963	4,808	42,770	15,498	58,268		
11	**NET OPERATING INCOME:**	(8,273)	6,197	(2,075)	22,828	20,753		
12	**RATE BASE**	184,014		172,223		172,223		A-1 (W)
13	**RATE OF RETURN**	-4.50%		-1.20%		12.05%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	13.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.05%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	172,223		173,060		A-1 (W)	-
5	Required Income (L3 x L4)	20,753		20,023		-	-
6	Adjusted Income under Present Rates	(2,075)		(6,025)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	22,828		26,048		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	36,601		41,764		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	38,326		43,732		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	36,601		41,764		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	13,773		15,716		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	1,725		1,968		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	22,828		26,048			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	13.95%	6.29%
25	Adjustment for Gas	-2.41%	13.95%	-0.34%
26	TOTAL	100.00%		12.05%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

Schedule: B-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-1 (W)

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	11,005	11,370	B-4 (W)
3				
4	2.			
5				
6				
7		11,005	11,370	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(1,483)	(1,483)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		1,429	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		304	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		544	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(43)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		1,515	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		2,951	B-5 (W)
22				
23				
24		(1,483)	5,218	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	495	512	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	1,653	1,653	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		2,148	2,165	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	4,142	1,739	B-16 (W)
48				
49	2.			
50				
51				
52		4,142	1,739	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	6,197	2,247	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	15	0	
3	461.1 Metered - Residential	25,343	0	
4	461.2 Metered - Commercial	469	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	3,059	0	
8	**SUBTOTAL WATER SALES**	28,886	11,127	40,013
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	122	0	
16	**SUBTOTAL OTHER WATER SALES**	122	(122)	0
17	**TOTAL WATER SALES**	29,008	11,005	40,013
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	682	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	682	365	1,047
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	29,690	11,005	40,695
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	29,690	11,370	41,060

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	19,155	1,367	20,522	10,005	500	10,506	2,294	357	2,651	6,856	510	7,366
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	5,766	1,046	6,812	2,626	(652)	1,974	657	(184)	473	2,483	1,882	4,365
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,202	12	2,214	2,084	0	2,084	0	10	10	118	2	120
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	571	21	591	571	21	591	0	0	0	0	0	0
8	620 Materials and Supplies	1,349	98	1,447	760	28	787	22	38	60	567	32	600
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	551	23	575	0	0	0	0	0	0	551	23	575
11	633 Contractual Services - Legal	224	14	238	0	0	0	0	0	0	224	14	238
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,915	78	1,993	1,647	60	1,707	0	0	0	268	18	286
14	641 Rental of Building/Real Prop.	107	53	160	0	0	0	0	0	0	107	53	160
15	642 Rental of Equipment	4	0	4	0	0	0	0	0	0	4	0	4
16	650 Transportation Expense	1,578	74	1,652	1,572	57	1,629	4	15	18	3	2	5
17	656 Insurance - Vehicle	325	55	380	0	0	0	0	0	0	325	55	380
18	657 Insurance - General Liability	378	42	420	0	0	0	0	0	0	378	42	420
19	658 Insurance - Workman's Comp.	7	662	670	0	348	348	0	82	82	7	232	239
20	659 Insurance - Other	222	9	231	0	0	0	0	0	0	222	9	231
21	660 Advertising Expense	23	2	25	0	0	0	0	0	0	23	2	25
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	1,429	1,429	0	0	0	0	0	0	0	1,429	1,429
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	594	39	633	0	0	0	594	39	633	0	0	0
25	675 Miscellaneous Expenses	2,916	195	3,111	0	0	0	4	14	18	2,912	181	3,093
26	TOTAL WATER O&M EXPENSES	37,889	5,218	43,108	19,264	362	19,626	3,575	370	3,945	15,050	4,486	19,537
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	19,155	1,367	20,522	10,005	500	10,506	2,294	357	2,651	6,856	510	7,366
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	5,766	1,046	6,812	2,626	(652)	1,974	657	(184)	473	2,483	1,882	4,365
31	TOTAL WATER LABOR COSTS	24,922	2,413	27,334	12,631	(152)	12,480	2,951	173	3,124	9,339	2,391	11,731

0864

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No. Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1 601 Salaries & Wages - Employees	19,155	0	19,155	10,005	0	10,005	2,294	0	2,294	6,856	0	6,856
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	5,766	(2,119)	3,647	2,626	(721)	1,905	657	(221)	437	2,483	(1,178)	1,305
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	2,202	0	2,202	2,084	0	2,084	0	0	0	118	0	118
6 616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7 618 Chemicals	571	0	571	571	0	571	0	0	0	0	0	0
8 620 Materials and Supplies	1,349	0	1,349	760	0	760	22	0	22	567	0	567
9 631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10 632 Contractual Services - Acct.	551	0	551	0	0	0	0	0	0	551	0	551
11 633 Contractual Services - Legal	224	0	224	0	0	0	0	0	0	224	0	224
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	1,915	0	1,915	1,647	0	1,647	0	0	0	268	0	268
14 641 Rental of Building/Real Prop.	107	0	107	0	0	0	0	0	0	107	0	107
15 642 Rental of Equipment	4	0	4	0	0	0	0	0	0	4	0	4
16 650 Transportation Expense	1,578	0	1,578	1,572	0	1,572	4	0	4	3	0	3
17 656 Insurance - Vehicle	325	0	325	0	0	0	0	0	0	325	0	325
18 657 Insurance - General Liability	378	0	378	0	0	0	0	0	0	378	0	378
19 658 Insurance - Workman's Comp.	7	636	644	0	336	336	0	77	77	7	223	230
20 659 Insurance - Other	222	0	222	0	0	0	0	0	0	222	0	222
21 660 Advertising Expense	23	0	23	0	0	0	0	0	0	23	0	23
22 666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23 667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24 670 Bad Debt Expense	594	0	594	0	0	0	594	0	594	0	0	0
25 675 Miscellaneous Expenses	2,916	0	2,916	0	0	0	4	0	4	2,912	0	2,912
26 ***TOTAL WATER O&M EXPENSES***	**37,889**	**(1,483)**	**36,407**	**19,264**	**(385)**	**18,879**	**3,575**	**(144)**	**3,431**	**15,050**	**(954)**	**14,096**
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	19,155	0	19,155	10,005	0	10,005	2,294	0	2,294	6,856	0	6,856
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	5,766	(2,119)	3,647	2,626	(721)	1,905	657	(221)	437	2,483	(1,178)	1,305
31 **TOTAL WATER LABOR COSTS**	**24,922**	**(2,119)**	**22,802**	**12,631**	**(721)**	**11,910**	**2,951**	**(221)**	**2,730**	**9,339**	**(1,178)**	**8,162**

0865

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
														1991 TOTAL O & M				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.1-8 Salaries & Wages - Employees	988	1,418	1,672	1,383	1,765	1,349	2,133	1,570	1,629	1,609	1,678	1,960	19,155	0	19,155	1,367	20,522
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	316	454	565	413	505	416	618	515	490	478	504	491	5,766	(2,119)	3,647	1,046	6,812
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	162	173	177	168	181	189	168	170	191	224	186	213	2,202	0	2,202	12	2,214
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	(260)	0	0	181	181	95	0	0	181	191	0	571	0	571	21	591
8	620.1-8 Materials and Supplies	(123)	204	334	141	149	83	87	109	90	142	53	81	1,349	0	1,349	98	1,447
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.1-8 Contractual Services - Acct.	40	47	44	45	47	46	48	43	47	48	42	56	551	0	551	23	575
11	633.1-8 Contractual Services - Legal	16	19	18	18	19	19	19	18	19	20	17	23	224	0	224	14	238
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	54	58	57	405	58	57	152	278	166	204	187	239	1,915	0	1,915	78	1,993
14	641.1-8 Rental of Building/Real Prop.	8	9	9	9	9	9	9	8	9	9	8	11	107	0	107	53	160
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	4
16	650.1-8 Transportation Expense	126	62	191	134	165	60	378	77	118	99	110	57	1,578	0	1,578	74	1,652
17	656.1-8 Insurance - Vehicle	23	28	26	27	27	27	28	26	27	28	25	33	325	0	325	55	380
18	657.1-8 Insurance - General Liability	27	32	30	31	32	31	33	30	32	33	29	38	378	0	378	42	420
19	658.1-8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	7	636	644	662	670
20	659.1-8 Insurance - Other	16	19	18	18	19	18	19	17	19	19	17	22	222	0	222	9	231
21	660.1-8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23	2	25
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,429	1,429
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	32	48	59	48	51	41	47	51	41	49	56	70	594	0	594	39	633
25	675.1-8 Miscellaneous Expenses	210	249	235	238	248	241	253	229	246	255	220	295	2,916	0	2,916	195	3,111
26	TOTAL WATER O&M EXPENSES	1,898	2,564	3,439	3,080	3,456	2,770	4,091	3,143	3,127	3,403	3,325	3,592	37,889	(1,483)	36,407	5,218	43,108

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	19,155	1,367	20,522
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	5,766	1,046	6,812
31	TOTAL WATER LABOR COSTS	24,922	2,413	27,334

0866

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	370	647	891	639	988	624	1,357	835	890	819	944	999	10,005	0	10,005	500	10,506
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	*604.1-6 Employee Pensions & Benefits*	102	189	299	158	239	165	351	264	235	206	255	164	2,626	(721)	1,905	(652)	1,974
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	153	163	168	159	171	179	157	161	181	214	177	201	2,084	0	2,084	0	2,084
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	(260)	0	0	181	181	95	0	0	181	191	0	571	0	571	21	591
8	620.1-6 Materials and Supplies	(165)	154	286	93	99	35	36	62	41	90	8	21	760	0	760	28	787
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	35	35	35	383	35	35	128	257	143	180	167	212	1,647	0	1,647	60	1,707
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	*650.1-6 Transportation Expense*	125	61	191	133	164	60	378	77	118	99	110	56	1,572	0	1,572	57	1,629
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	336	336	348	348
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	621	990	1,870	1,565	1,877	1,280	2,503	1,656	1,607	1,790	1,851	1,654	19,264	(385)	18,879	362	19,626

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	10,005	500	10,506
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	2,626	(652)	1,974
31	TOTAL WATER DIRECT LABOR COSTS	12,631	(152)	12,480

0867

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 CUSTOMER ACCTS. Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.7 Salaries & Wages - Employees	125	187	229	185	198	157	180	196	160	191	216	269	2,294	0	2,294	357	2,651
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	36	53	66	53	57	45	52	56	46	55	62	77	657	(221)	437	(184)	473
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	10
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	1	2	2	2	2	2	2	2	2	2	2	3	22	0	22	38	60
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	15	18
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	77	77	82	82
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	32	48	59	48	51	41	47	51	41	49	56	70	594	0	594	39	633
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	14	18
26	TOTAL WATER CUSTOMER ACCOUNTS	196	291	357	288	308	245	281	306	249	298	337	419	3,575	(144)	3,431	370	3,945

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.7 Salaries & Wages - Employees	2,294	357	2,651
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	657	(184)	473
31	TOTAL WATER CUST ACCTS LABOR COSTS	2,951	173	3,124

0868

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	493	584	552	559	579	567	596	538	579	599	518	692	6,856	0	6,856	510	7,366
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	178	212	200	202	210	205	216	195	210	217	187	251	2,483	(1,178)	1,305	1,882	4,365
4	*610.8 Purchased Water*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	8	10	9	10	10	10	10	9	10	10	9	12	116	0	116	2	120
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	41	48	46	46	48	47	49	45	48	50	43	57	567	0	567	32	600
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.8 Contractual Services - Acct.	40	47	44	45	47	46	48	43	47	48	42	56	551	0	551	23	575
11	633.8 Contractual Services - Legal	16	19	18	18	19	19	19	18	19	20	17	23	224	0	224	14	238
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	19	23	22	22	23	22	23	21	23	23	20	27	268	0	268	18	286
14	641.8 Rental of Building/Real Prop.	8	9	9	9	9	9	9	8	9	9	8	11	107	0	107	53	160
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	4
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	2	5
17	656.8 Insurance - Vehicle	23	28	26	27	27	27	28	26	27	28	25	33	325	0	325	55	380
18	657.8 Insurance - General Liability	27	32	30	31	32	31	33	30	32	33	29	38	378	0	378	42	420
19	658.8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	7	223	230	232	239
20	659.8 Insurance - Other	16	19	18	18	19	18	19	17	19	19	17	22	222	0	222	9	231
21	660.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23	2	25
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,429	1,429
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	*670.8 Bad Debt Expense*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	209	248	234	237	246	241	253	228	246	254	220	294	2,912	0	2,912	181	3,093
26	TOTAL WATER A&G EXPENSES	1,082	1,263	1,212	1,227	1,271	1,245	1,308	1,181	1,270	1,315	1,136	1,520	15,050	(954)	14,096	4,486	19,537

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	6,856	510	7,366
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	2,483	1,882	4,365
31	TOTAL WATER A&G LABOR COSTS	9,339	2,391	11,731

0869

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	19,155	0	19,155	19,155	0	0	167	286	(43)	19,545	977	0	1,367	20,522
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	5,766	(2,119)	3,647	5,766	(2,119)	0	44	35	0	3,726	135	2,951	1,046	6,812
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	2,202	0	2,202	2,202	0	0	2	10	0	2,214	0	0	12	2,214
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	571	0	571	571	0	0	0	0	0	571	21	0	21	591
8 620.1-8 Materials and Supplies	1,349	0	1,349	1,349	0	0	8	40	0	1,398	51	0	98	1,447
9 631.1-8 Contractual Services - Engr.	1	0	1	1	0	0	0	0	0	1	0	0	0	1
10 632.1-8 Contractual Services - Acct.	551	0	551	551	0	0	3	0	0	554	20	0	23	575
11 633.1-8 Contractual Services - Legal	224	0	224	224	0	0	5	0	0	230	8	0	14	238
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	1,915	0	1,915	1,915	0	0	8	0	0	1,923	70	0	78	1,993
14 641.1-8 Rental of Building/Real Prop.	107	0	107	107	0	0	0	47	0	154	6	0	53	160
15 642.1-8 Rental of Equipment	4	0	4	4	0	0	0	0	0	4	0	0	0	4
16 650.1-8 Transportation Expense	1,578	0	1,578	1,578	0	0	2	14	0	1,594	58	0	74	1,652
17 656.1-8 Insurance - Vehicle	325	0	325	325	0	0	9	33	0	367	13	0	55	380
18 657.1-8 Insurance - General Liability	378	0	378	378	0	0	8	19	0	406	15	0	42	420
19 658.1-8 Insurance - Workman's Comp.	7	636	644	7	636	0	0	3	0	646	23	0	662	670
20 659.1-8 Insurance - Other	222	0	222	222	0	0	1	0	0	223	8	0	9	231
21 660.1-8 Advertising Expense	23	0	23	23	0	0	1	0	0	24	1	0	2	25
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	1,429	0	0	0	1,429	0	0	1,429	1,429
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	594	0	594	594	0	0	0	39	0	633	0	0	39	633
25 675.1-8 Miscellaneous Expenses	2,916	0	2,916	2,916	0	0	47	39	0	3,002	109	0	195	3,111
26 TOTAL WATER O&M EXPENSES	37,889	(1,483)	36,407	37,889	(1,483)	1,429	304	544	(43)	38,842	1,515	2,951	5,218	43,108

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $860,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0870

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Cirrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	10,005		10,005	10,005						10,005	500		500	10,500
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	2,626	(721)	1,905	2,626	(721)					1,905	69		(652)	1,974
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	2,084		2,084	2,084						2,084			0	2,084
6 *616.1-6 Fuel for Power Purchased*	0		0	0						0	0		0	0
7 618.1-6 Chemicals	571		571	571						571	21		21	591
8 620.1-6 Materials and Supplies	760		760	760						760	28		28	787
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,647		1,647	1,647						1,647	60		60	1,707
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	1,572		1,572	1,572						1,572	57		57	1,629
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	336	336	0	336					336	12		348	348
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 *667.1-6 Reg. Comm. Exp. - Other*	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 TOTAL WATER DIRECT O&M EXPENSES	19,264	(385)	18,879	19,264	(385)	0	0	0	0	18,879	747	0	362	19,626

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0871

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	2,294		2,294	2,294				253	(22)	2,525	126		357	2,651
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	657	(221)	437	657	(221)			20		456	17		(184)	473
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				10		10			10	10
6 618.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	22		22	22				36		58	2		38	60
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	4		4	4				14		18	1		15	18
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	77	77	0	77			2		79	3		82	82
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	594		594	594				39		633			39	633
25 675.7 Miscellaneous Expenses	4		4	4				13		17	1		14	18
26 TOTAL WATER CUST ACCT EXPENSES	3,575	(144)	3,431	3,575	(144)	0	0	387	(22)	3,796	149	0	370	3,945

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates

0872

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: *B-5 (W) P. 8 of 10*
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	6,856		6,856	6,856			167	12	(20)	7,015	351		510	7,366
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	2,483	(1,178)	1,305	2,483	(1,178)		44	15		1,364	50	2,951	1,882	4,365
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	118		118	118			2	0		120			2	120
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	567		567	567			8	4		579	21		32	600
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	551		551	551			3	0		554	20		23	575
11 633.8 Contractual Services - Legal	224		224	224			5	0		230	8		14	238
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	268		268	268			8	0		276	10		18	286
14 641.8 Rental of Building/Real Prop.	107		107	107			0	47		154	6		53	160
15 642.8 Rental of Equipment	4		4	4			0	0		4	0		0	4
16 650.8 Transportation Expense	3		3	3			2	0		5	0		2	5
17 656.8 Insurance - Vehicle	325		325	325			9	33		367	13		55	380
18 657.8 Insurance - General Liability	378		378	378			8	19		406	15		42	420
19 658.8 Insurance - Workman's Comp.	7	223	230	7	223		0	1		231	8		232	239
20 659.8 Insurance - Other	222		222	222			1	0		223	8		9	231
21 660.8 Advertising Expense	23		23	23			1	0		24	1		2	25
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		1,429	0	0		1,429			1,429	1,429
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	2,912		2,912	2,912			47	26		2,985	108		181	3,093
26 *TOTAL WATER A&G EXPENSES*	*15,050*	*(954)*	*14,096*	*15,050*	*(954)*	*1,429*	*304*	*157*	*(20)*	*15,986*	*619*	*2,951*	*4,486*	*18,537*

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is *being reclassified to O&M account 658 at the percentages of benefits to labor:* Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0873

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	12,329		19,155	6,826	55.37%	16,142	3,013	18.66%
2	603.1-8 Salaries & Wages - Officers, Etc.	262		0	(262)	-100.00%	343	(343)	-100.00%
3	604.1-8 Employee Pensions & Benefits	1,486		3,647	2,161	145.43%	1,946	1,702	87.45%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,958		2,202	244	12.46%	2,564	(362)	-14.11%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	286		571	285	99.54%	374	196	52.40%
8	620.1-8 Materials and Supplies	3,471		1,349	(2,122)	-61.14%	4,545	(3,196)	-70.32%
9	631.1-8 Contractual Services - Engr.	6		1	(5)	-81.31%	8	(7)	-85.72%
10	632.1-8 Contractual Services - Acct.	509		551	42	8.31%	666	(115)	-17.27%
11	633.1-8 Contractual Services - Legal	76		224	148	194.97%	100	125	125.28%
12	634.1-8 Contractual Services - Mgmt. Fees	15		0	(15)	-100.00%	20	(20)	-100.00%
13	635.1-8 Contractual Services - Other	455		1,915	1,460	320.83%	596	1,319	221.41%
14	641.1-8 Rental of Building/Real Prop.	80		107	27	33.59%	105	2	2.03%
15	642.1-8 Rental of Equipment	30		4	(26)	-86.49%	39	(35)	-89.68%
16	650.1-8 Transportation Expense	398		1,578	1,180	296.47%	521	1,057	202.81%
17	656.1-8 Insurance - Vehicle	474		325	(149)	-31.41%	821	(295)	-47.61%
18	657.1-8 Insurance - General Liability	488		378	(110)	-22.46%	639	(261)	-40.78%
19	658.1-8 Insurance - Workman's Comp.	469		644	175	37.23%	614	30	4.81%
20	659.1-8 Insurance - Other	158		222	64	40.24%	207	15	7.11%
21	660.1-8 Advertising Expense	13		23	10	79.71%	17	6	37.25%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	7		0	(7)	-100.00%	9	(9)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
24	670.1-8 Bad Debt Expense	312		594	282	90.43%	409	186	45.44%
25	675.1-8 Miscellaneous Expenses	3,136		2,916	(220)	-7.01%	4,106	(1,190)	-28.98%
26	**TOTAL WATER O&M EXPENSES**	**26,419**		**36,407**	**9,986**	**37.80%**	**34,591**	**1,816**	**5.25%**
27	**SUBTOTAL (less accts. 666 & 667)**	**26,411**		**36,407**	**9,996**	**37.85%**	**34,580**	**1,826**	**5.02%**
28	**Average ERC's**	**276**		**329**	**53**	**19.20%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**30.93%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheet, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	7,081		10,005	2,924	41.30%	9,271	734	7.92%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			1,905	1,905	N.A.	0	1,905	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,875		2,084	209	11.15%	2,455	(371)	-15.11%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	286		571	285	99.54%	374	196	52.40%
8	620.1-6 Materials and Supplies	3,358		760	(2,598)	-77.38%	4,397	(3,637)	-82.73%
9	631.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	80		1,647	1,567	1958.83%	105	1,542	1472.45%
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	3		0	(3)	-100.00%	4	(4)	-100.00%
16	650.1-6 Transportation Expense	314		1,572	1,258	400.49%	411	1,160	282.26%
17	656.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.			336	336	N.A.	0	336	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	51		0	(51)	-100.00%	67	(67)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**13,048**		**18,879**	**5,831**	**44.69%**	**17,084**	**1,795**	**10.51%**
27	**SUBTOTAL (less accts. 666 & 667)**	**13,048**		**18,879**	**5,831**	**44.69%**	**17,084**	**1,795**	**10.51%**
28	**Average ERC's**	**276**		**329**	**53**	**19.20%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**30.93%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	2,294		2,284	(0)	-0.02%	3,004	(710)	-23.64%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			437	437	N.A.	0	437	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	93		22	(71)	-76.80%	122	(100)	-81.90%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			4	4	N.A.	0	4	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			77	77	N.A.	0	77	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	312		594	282	90.43%	409	186	45.44%
25	675.7 Miscellaneous Expenses	47		4	(43)	-90.93%	62	(57)	-93.07%
26	**TOTAL WATER O&M EXPENSES**	**2,746**		**3,431**	**685**	**24.96%**	**3,595**	**(164)**	**-4.56%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,746**		**3,431**	**685**	**24.96%**	**3,595**	**(164)**	**-4.78%**
28	**Average ERC's**	**276**		**329**	**53**	**19.20%**			
29	**Average Consumer Price Index - U**	**124.0**		**138.2**	**12**	**9.94%**			
30				**Compounded Multiplier =**		**30.93%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	2,954		6,856	3,902	132.11%	3,868	2,989	77.26%
2	603.8 Salaries & Wages - Officers, Etc.	262		0	(262)	-100.00%	343	(343)	-100.00%
3	604.8 Employee Pensions & Benefits	1,486		1,305	(181)	-12.15%	1,946	(640)	-32.90%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	83		118	35	42.04%	109	9	8.48%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	20		567	547	2738.51%	26	541	2066.41%
9	631.8 Contractual Services - Engr.	6		1	(5)	-81.31%	8	(7)	-85.72%
10	632.8 Contractual Services - Acct.	509		551	42	8.31%	666	(115)	-17.27%
11	633.8 Contractual Services - Legal	76		224	148	194.97%	100	125	125.26%
12	634.8 Contractual Services - Mgmt. Fees	15		0	(15)	-100.00%	20	(20)	-100.00%
13	635.8 Contractual Services - Other	375		268	(107)	-28.63%	491	(223)	-45.49%
14	641.8 Rental of Building/Real Prop.	80		107	27	33.59%	105	2	2.03%
15	642.8 Rental of Equipment	27		4	(23)	-84.98%	35	(31)	-88.53%
16	650.8 Transportation Expense	84		3	(81)	-96.60%	110	(107)	-97.40%
17	656.8 Insurance - Vehicle	474		325	(149)	-31.41%	621	(295)	-47.61%
18	657.8 Insurance - General Liability	488		378	(110)	-22.46%	639	(261)	-40.78%
19	658.8 Insurance - Workman's Comp.	469		230	(239)	-50.88%	614	(384)	-62.48%
20	659.8 Insurance - Other	159		222	64	40.24%	207	15	7.11%
21	660.8 Advertising Expense	13		23	10	79.71%	17	6	37.25%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	7		0	(7)	-100.00%	9	(9)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	3,038		2,912	(126)	-4.15%	3,978	(1,066)	-26.79%
26	TOTAL WATER O&M EXPENSES	10,625		14,096	3,471	32.67%	13,911	184	1.33%
27	SUBTOTAL (less accts. 666 & 667)	10,617		14,096	3,479	32.77%	13,901	195	1.38%
28	Average ERC's	276		329	53	19.20%			
29	Average Consumer Price Index - U	124.0		136.2	12	9.84%			
30				Compounded Multiplier =		30.83%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	3,013	18.66%	
2	603.1-S Salaries & Wages - Officers, Etc.	(343)	-100.00%	
3	604.1-S Employee Pensions & Benefits	1,702	67.45%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(362)	-14.11%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	196	52.40%	
8	620.1-S Materials and Supplies	(3,196)	-70.82%	
9	631.1-S Contractual Services - Engr.	(7)	-85.72%	
10	632.1-S Contractual Services - Acct.	(115)	-17.27%	
11	633.1-S Contractual Services - Legal	125	125.28%	
12	634.1-S Contractual Services - Mgmt. Fees	(20)	-100.00%	
13	635.1-S Contractual Services - Other	1,319	221.41%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)
14	641.1-S Rental of Building/Real Prop.	2	2.03%	
15	642.1-S Rental of Equipment	(35)	-89.68%	
16	650.1-S Transportation Expense	1,057	202.81%	
17	656.1-S Insurance - Vehicle	(295)	-47.61%	
18	657.1-S Insurance - General Liability	(261)	-40.78%	
19	658.1-S Insurance - Workman's Comp.	30	4.81%	
20	659.1-S Insurance - Other	15	7.11%	
21	660.1-S Advertising Expense	6	37.25%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(9)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(1)	-100.00%	
24	670.1-S Bad Debt Expense	186	45.44%	
25	675.1-S Miscellaneous Expenses	(1,190)	-28.98%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	1,816	5.25%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, *Other Contractual Services*, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
	Prior Unamortized Rate Case Expense		
	Current Rate Case Expense	$1,772,200	$0
	Total Projected Rate Case Expense	1,772,200	0
	Annual Amortization Over 4 Years	**$443,050**	**$0**
	Method of Allocation Between Systems:		
	Average Number of Customers	101,044	0
	% of Total	100%	0.0000%
	(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Citrus / Point O' Woods **FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	***There were no major maintenance projects that exceeded 2% of test year revenues per system.***			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)
		1991	DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
Line No.	Account No. and Name	Adj. Avg. PIS	Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	490	40	2.50%	12	0	12
4	339.1 Other Plant & Misc.	376	25	4.00%	15	0	15
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	2,581	0	N.A.	0	0	0
7	304.2 Structures & Improvements	3,980	33	3.03%	121	0	121
8	305.2 Collect. & Impound.	22	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	38	30	3.33%	1	0	1
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	6,339	35	2.86%	181	0	181
13	310.2 Power Generation Eq.	7	20	5.00%	0	0	0
14	311.2 Pumping Equipment	45,209	20	5.00%	2,260	0	2,260
15	339.2 Other Plant & Misc.	1,579	25	4.00%	63	0	63
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	119	0	N.A.	0	0	0
18	304.3 Structures & Improvements	1,172	33	3.03%	36	0	36
19	320.3 Water Treatment Eq.	2,612	22	4.55%	119	0	119
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	2	0	N.A.	0	0	0
23	304.4 Structures & Improvements	1,003	33	3.03%	30	0	30
24	330.4 Distr. Reservlors	5,954	37	2.70%	161	0	161
25	331.4 Transm. & Distribution	61,657	43	2.33%	1,434	0	1,434
26	333.4 Services	4,078	40	2.50%	102	0	102
27	334.4 Meters & Meter Insallation	74,673	20	5.00%	3,734	0	3,734
28	335.4 Hydrants	1,701	45	2.22%	38	0	38
29	339.4 Other Plant & Misc.	8	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,712	0	N.A.	0	0	0
32	304.5 Structures & Improvements	8,503	40	2.50%	213	0	213
33	340.5 Office Furniture & Equipment	4,363	15	6.67%	291	0	291
34	340.51 Computer Equipment	6,740	6	16.67%	1,123	0	1,123
35	341.5 Transportation Equipment	5,794	6	16.67%	966	0	966
36	342.5 Stores Equipment	47	18	5.56%	3	0	3
37	343.5 Tools, Shop & Garage	2,196	16	6.25%	137	0	137
38	344.5 Laboratory Equipment	486	15	6.67%	32	0	32
39	345.5 Power Operated Equipment	2,862	12	8.33%	239	0	239
40	346.5 Communication Equipment	903	10	10.00%	90	0	90
41	347.5 Miscellaneous Equipment	306	15	6.67%	20	0	20
42	348.5 Other Tangible Plant	239	10	10.00%	24	0	24
43							
44	**INTANGIBLE PLANT**	866		3.15%	27	0	27
45	**SUPPLY & PUMPING**	59,755		4.40%	2,627	0	2,627
46	**WATER TREATMENT PLANT**	3,903		3.95%	154	0	154
47	**TRANSM. & DISTRIBUTION**	149,075		3.69%	5,499	0	5,499
48	**GENERAL PLANT**	34,152		9.19%	3,138	0	3,138
49							
51	**TOTAL DEPRECIATION EXPENSE**	247,751		4.62%	11,446	0	11,446
52	**AMORTIZATION OF CIAC**				(3,499)	0	(3,499)
53	**NON-USED AND USEFUL**				(186)	0	(186)
54	**NET DEPRECIATION EXPENSE - WATER**				7,760	0	7,760

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	4.40%	0	0	0
2 Line/Main Extension Fees	85,006	2.33%	1,984	0	1,984
3 Meter Installation Fees	27,109	5.00%	1,355	0	1,355
4 Contributed Lines	0	2.33%	0	0	0
5 Cont. Prty. Other Than Lines	1,650	3.94%	65	0	65
6 Service Installation Fees	3,783	2.50%	95	0	95
7 TOTAL WATER CIAC AMORT. EXPENSE	117,548		3,499	0	3,499

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	3,980	121	3.03%
3	305.2 Collect. & Impound.	22	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	38	1	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	6,339	181	2.86%
8	310.2 Power Generation Eq.	7	0	5.00%
9	311.2 Pumping Equipment	45,209	2,260	5.00%
10	339.2 Other Plant & Misc.	1,579	63	4.00%
11	304.3 Structures & Improvements	1,172	36	3.03%
12	320.3 Water Treatment Eq.	2,612	119	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	5,954	161	2.70%
15	**COMPOSITE RATE**	66,912	2,943	**4.40%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1,003	30	3.03%
18	331.4 Transm. & Distribution	61,657	1,434	2.33%
19	335.4 Hydrants	1,701	38	2.22%
20	339.4 Other Plant & Misc.	8	0	4.00%
21	**COMPOSITE RATE**	64,369	1,502	**2.33%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	74,673	3,734	5.00%
24	**COMPOSITE RATE**	74,673	3,734	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	4,078	102	2.50%
27	**COMPOSITE RATE**	4,078	102	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	66,912	2,943	4.40%
30	Line / Main Extension Fees & Contri. lines (Line 21)	64,369	1,502	2.33%
31	Meter Installation Fees (Line 24)	74,673	3,734	5.00%
32	Service Installation Fees (Line 27)	4,078	102	2.50%
33	**COMPOSITE RATE**	210,031	8,280	**3.94%**

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

Line No.	(1) Account No. and Name	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE: Adjusted Depr. Exp.	(3) Remove Amortization of CIAC	(4) Depreciation on Invested Plant	(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE: %	(6) Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	(0)	0	(0)	0.00%	0
3	302.1 Franchises	12	0	12	0.00%	0
4	339.1 Other Plant & Misc.	15	0	15	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	121	0	121	0.00%	0
8	305.2 Collect. & Impound.	0	0	0	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	1	0	1	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	181	0	181	0.00%	0
13	310.2 Power Generation Eq.	0	0	0	0.00%	0
14	311.2 Pumping Equipment	2,260	0	2,260	0.00%	0
15	339.2 Other Plant & Misc.	63	0	63	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	36	0	36	0.00%	0
19	320.3 Water Treatment Eq.	119	0	119	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	30	0	30	0.00%	0
24	330.4 Distr. Reservoirs	161	0	161	0.00%	0
25	331.4 Transm. & Distribution	1,434	0	1,434	13.00%	186
26	333.4 Services	102	0	102	0.00%	0
27	334.4 Meters & Meter Installation	3,734	0	3,734	0.00%	0
28	335.4 Hydrants	38	0	38	0.00%	0
29	339.4 Other Plant & Misc.	0	0	0	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	213	0	213	0.00%	0
33	340.5 Office Furniture & Equipment	291	0	291	0.00%	0
34	340.51 Computer Equipment	1,123	0	1,123	0.00%	0
35	341.5 Transportation Equipment	966	0	966	0.00%	0
36	342.5 Stores Equipment	3	0	3	0.00%	0
37	343.5 Tools, Shop & Garage	137	0	137	0.00%	0
38	344.5 Laboratory Equipment	32	0	32	0.00%	0
39	345.5 Power Operated Equipment	239	0	239	0.00%	0
40	346.5 Communication Equipment	90	0	90	0.00%	0
41	347.5 Miscellaneous Equipment	20	0	20	0.00%	0
42	348.5 Other Tangible Plant	24	0	24	0.00%	0
43						
44	**INTANGIBLE PLANT**	27	0	27		0
45	**SUPPLY & PUMPING**	2,627	0	2,627		0
46	**WATER TREATMENT PLANT**	154	0	154		0
47	**TRANSM. & DISTRIBUTION**	5,499	0	5,499		186
48	**GENERAL PLANT**	3,138	0	3,138		0
49						
51	**TOTAL**	11,446	0	11,446		186
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				1.63%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	1,336	495	1,831	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	1,336	512	1,848		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	1,653	1,653		
6		0	0	0		
7	TOTAL	0	1,653	1,653		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		3,446	0	3,446		
11		0	0	0		
12	TOTAL	3,446	0	3,446		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	4,782	2,148	6,930		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	4,782	2,165	6,947		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Citrus / Point O' Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No.	(PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**PRE-TAX INCOME:**								
2	Operating Revenues	29,690	11,005	40,695	29,690	11,370	41,060	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	37,889	(1,483)	36,407	37,889	5,218	43,108	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	7,760	0	7,760	7,760	0	7,760	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	4,782	2,165	6,947	4,782	2,165	6,947	B-15 (W)	-
8	Pre Tax Operating Expenses	50,431	682	51,114	50,431	7,383	57,815	-	-
9	**TOTAL PRE-TAX INCOME**	**(20,741)**	**10,323**	**(10,418)**	**(20,741)**	**3,987**	**(16,755)**	-	-
10	**TAX COMPUTATION:**								
11	Pre Tax Operating Income	(20,741)	10,323	(10,418)	(20,741)	3,987	(16,755)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	184,014	(11,791)	172,223	184,014	(10,953)	173,060	A-1 (W)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16	Total Interest Expense	10,673	(684)	9,989	10,673	(635)	10,037	-	-
17	Total Taxable Income	(31,414)	11,007	(20,407)	(31,414)	4,622	(26,792)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	**SUBTOTAL INCOME TAXES**	**(11,821)**	**4,142**	**(7,679)**	**(11,821)**	**1,739**	**(10,082)**	-	-
20	Less:								
21	Parent Debt Adjustment	540	0	540	540	0	540	C-9 (W)	-
22	Investment Tax Credit	107	0	107	107	0	107	C-8 (W)	-
23	**TOTAL INCOME TAXES**	**(12,469)**	**4,142**	**(8,327)**	**(12,469)**	**1,739**	**(10,729)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
				1991 Aquisition Adjustment Amort. Exp.				
Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	NET AMORTIZATION EXPENSE			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	1.63%	0.00%	1.63%	B-13 (W)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above