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

FILED

DEC 12 1996

JON S. WHEELER
Clerk District Court of Appeal
First District

VOLUME I
BOOK 3 OF 4

SUMMARY
OF
WATER AND WASTEWATER MINIMUM FILING REQUIREMENTS

Containing

OMPARISON OF 1991 O & M EXPENSES TO GUIDELINES

FOR THE TEST YEAR ENDED
DECEMBER 31, 1991

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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 920199-WS
VOLUME I
BOOK 3 OF 4

WATER AND WASTEWATER
COMPARISON OF 1991 O & M EXPENSES TO GUIDELINE

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WATER AND WASTEWATER
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DISCUSSION OF O&M EXPENSES

INTRODUCTION

Operating and Maintenance (O&M) expenses have been subdivided in this filing into three major categories of expenses consistent with the NARUC account structure for O&M. These categories are **Direct O&M** (.1-.6), **Customer Accounts** (.7), and **Administrative and General (A&G)** (.8). Direct O&M includes those expenses which are charged specifically to individual plants and which are required for the day-to-day operation and maintenance of a plant such as operation and maintenance personnel, chemicals, water testing and purchased power. Customer Accounts expenses primarily include those costs related to customer service, meter reading, billing and bad debt expense. Customer expenses for the total Company are allocated to systems based on number of customers. A&G expenses include administrative expenses which are required to manage the overall operation of the Company and assure compliance with regulatory requirements. These expenses include the costs associated with the administrative areas of accounting, legal, engineering, administrative services, budgeting, treasury, rates, purchasing, payroll, human resources, and operations. A&G expenses for the total Company are allocated to systems based on number of customers. For ease of reference, Southern States and Deltona will be referred to collectively as "Southern States".

Provided in Section III, Water and Wastewater Summary, is a Summary of 1991 Total Company O&M Expenses for the total company and the FPSC systems filed in this case. Total Direct O&M, Customer Accounts and A&G expenses are as follows:

	$ Millions		
O&M Expense	Total Company	Filed FPSC Systems	Other
Direct O&M	$14.5	$7.1	$7.4
Customer Accounts	1.7	1.1	.6
A&G	6.9	4.4	2.5
Total O&M	$23.1	$12.6	$10.5

EXPLANATION OF O&M DEVIATIONS FROM GUIDELINE

An explanation of the O&M deviations from the Commission's guideline is provided for the three major categories of O&M costs. Direct O&M is charged specifically to each plant, therefore, a system-by-system explanation of deviations from the guideline is provided under the direct O&M sections of this volume. Customer Accounts expenses and A&G expenses reflect the allocation of the total company customer and A&G expenses to systems based on number of customers. Since the assignment to systems is dependent on the allocation methodology, the explanation of the O&M deviation from guideline for both Customer Accounts and A&G expenses is based on total company amounts and is not broken down on a system by system basis.

DIRECT O&M EXPENSES: $258,214 ABOVE GUIDELINE

A summary of the O&M deviations from guideline for Direct O&M expenses is provided in Section III, Water and Wastewater Summary. A system by system explanation is provided in Sections V and IX.

As shown in the Section III summary, total Direct O&M is over the guideline by $258,214 or 3.76%. The major components of this change are as follows:

1. Salaries and Wages: ($286,765) Below Guideline

   Salaries and Wages are below the guideline primarily due to the economies of scale and efficiencies created through operating a multi-system utility and having field employees work at multiple systems.

2. Employee Pension and Benefits: $467,482 Above Guideline

   The current pension and benefit level for Southern States is 19.04% of salaries and provides coverage for health/life/dental (14.51%), long term disability (.29%), retirement (3.82), and miscellaneous education and employee assistance programs (.42%). This level of expenses is below the levels of these expenses for all utilities (21.1%), as identified by the United States Chamber of Commerce. The major increase in these expenses was in medical and dental insurance expense. Southern States has been successful in keeping increases in these expenses within the levels experienced by other companies. This account also is above the guideline due to previously inadequate benefits offered to employees by the prior owners of our systems. Also, pension and benefits expenses for direct labor and customer accounts appear to have been misclassified in prior years since these accounts represent only .6% of salaries and pension and benefits expenses for A&G represented 19.7% of salaries during those years. The combined average is only 4.7%. This represents an extremely low percentage of salaries for pension and benefits expenses and is in no way representative of a reasonable level of pension and benefits expenses for a major utility company.

3. Purchased Water: $60,310 Above Guideline

   Increased Purchased Water expense is due primarily to Southern States purchasing water to service a particular area of the University Shores system. Water was not purchased for this system in the prior test year.

DIRECT O&M EXPENSES: $258,214 ABOVE GUIDELINE (Continued)

4. Sludge Removal: $292,335 Above Guideline

Implementation of FDER Rule #17-670 in March of 1991 required sludge to be disposed of at approved land sites and stabilization of the residual is required before the sludge may be disposed. This resulted in increased costs for sludge handling and analysis.

5. Purchased Power: ($788,794) Below Guideline

Reduced Purchased Power costs have been achieved for most systems due to fairly stable electric rates and utilization of new, more energy efficient equipment in some instances.

6. Chemicals: $81,500 Above Guideline

Chemical costs have decreased for water and increased for wastewater. The Company now purchases a number of chemicals through its purchasing department located in Apopka, resulting in cost savings. The increases in chemicals expense for wastewater treatment have been minimized through this practice. Moreover, the increase in chemicals expense for wastewater primarily is attributed to the need to use hydrogen peroxide at Beacon Hills for odor control.

7. Material & Supplies: $48,395 Above Guideline

The increase in Material and Supplies expense is due primarily to an improved preventative maintenance program implemented to comply with the Commission's September 1988 management audit report and to provide a better quality of service to our customers, comply with FDER rules and regulations, and maintain systems in accordance with both new and previously existing industry standards.

8. Contractual Services - Other: $193,086 Above Guideline

Contractual Services - Other expenses consist primarily of the cost of water and wastewater testing. Over the last 5 to 10 years, there have been several changes to applicable water monitoring rules which require a significant number of additional organic chemicals to be tested--Florida Administrative Code - DER 17-550 (water) and DER 17-601 (wastewater). The EPA standards for the examination of various chemicals in water and wastewater have been made more stringent and certification requirements for various labs have increased. These factors have resulted in the tripling of the cost of a typical lab test in the past 5 years.

DIRECT O&M EXPENSES: $258,214 ABOVE GUIDELINE (Continued)

9. Transportation Expense: $98,316 Above Guideline

Transportation Expenses have increased for both water and wastewater operations. Changes to FDER rules 17-550 and 17-601 have increased sampling requirements. Changes to FDER rules 17-602 have increased staffing requirements. Also, the Company has implemented a revised preventative maintenance program in compliance with the Commission's 1988 management audit report. Each of these factors require more frequent travel to many systems. Of course, this increased cost has reduced replacement and repair costs due to our improved equipment maintenance procedures. In addition, the Company operates approximately 150 systems throughout the state. The increased travel expense required to maintain these systems must be set off against achieved economies of scale in other areas such as staffing. Finally, before acquisition by Southern States, many of our systems were operated as an individual utility and, typically, little travel would have been required.

10. Insurance - Workmans Comp: $83,761 Above Guideline

The payment of Workmans Compensation insurance is mandated under the Florida Workers Compensation Law. Rates are dictated by law and are based on the classification code of employees. Southern States has no control over these expenses.

CUSTOMER ACCOUNTS EXPENSES: ($394,103) BELOW GUIDELINE

As shown in the Section III, Water and Wastewater Summary, customer accounts expenses are $394,103 or 27.04% below the guidelines. The major components of this change are as follows:

1. Salaries and Wages: ($337,542) Below Guideline

   Salaries and Wages for customer accounts relate primarily to the costs of customer service, billing and meter reading throughout the company. These costs are 32.2% below the guideline primarily due to economies of scale and efficiencies created through operating a multi-system utility and a centralized customer service operation.

2. Employee Pension and Benefits: $132,360 Above Guideline

   The current pension and benefit level for Southern States is 19.04% of salaries and provides coverage for health/life/dental (14.51%), long term disability (.29%), retirement (3.82), and miscellaneous education and employee assistance programs (.42%). This level of expenses is below the levels of these expenses for all utilities (21.1%), as identified by the United States Chamber of Commerce. The major increase in these expenses was in medical and dental insurance expense. Southern States has been successful in keeping increases in these expenses within the levels experienced by other companies. This account also is above the guideline due to previously inadequate benefits offered to employees by the prior owners of our systems. Also, pension and benefits expenses for direct labor and customer accounts appear to have been misclassified in prior years since these accounts represent only .6% of salaries and pension and benefits A&G represented 19.7% of salaries during those years. The combined average is only 4.7%. This represents an extremely low percentage of salaries for pension and benefits expenses and is in no way representative of a reasonable level of pension and benefits expenses for a major utility company.

3. Materials and Supplies: ($189,742) Below Guideline

   Materials and Supplies are below the guideline. This account includes billing and customer service supplies. Supplies include bills, return envelopes, mailing envelopes customer disconnect notices, mailing return envelopes, door tags, customer letters, adjustment forms, and customer receipts. The actual expenditure in 1991 for billing and customer service supplies was $86,850. However, these costs inadvertently were charged to A&G expense rather than customer accounts. Therefore, the reduction in the materials and supplies account should be $102,892 rather than $189,742. This also reduces the deviation in A&G expenses by $86,850.

CUSTOMER ACCOUNTS EXPENSES: ($394,103) BELOW GUIDELINE (Continued)

4. Insurance - Workman's Comp: $23,880 Above Guideline

The payment of Workman's Compensation insurance is mandated under the Florida Workers Compensation Law. Rates are dictated by law and are based on the classification code of employees. Southern States has no control over this expense.

5. Bad Debt Expense: $62,258 Above Guideline

Bad Debt Expense as a percentage of required revenues in this filing is approximately .6%. This level is consistent with industry standards.

6. Miscellaneous Expenses: ($85,302) Below Guideline

Miscellaneous Expenses are below the guideline, however, approximately $45,200 of miscellaneous expenses were misclassified as A&G expense accounts rather than Customer Accounts in 1991. Similar to the noted misclassification of certain materials and supplies expenses, proper reclassification reduces the A&G expense accounts deviation by $45,200. The reclassification also reduces the below guideline amount of this customer miscellaneous expense account from ($85,302) to ($40,102). The remaining amount below guideline is the result of the efficiencies of a multi-system operation.

ADMINISTRATIVE AND GENERAL (A&G) EXPENSES: $1,969,286 ABOVE GUIDELINE

The guideline for salaries and wages is not representative of the administration required by a major utility in today's regulatory environment. Administrative and General expenses (approximately 15.4% of revenues) are at a level consistent with other major utilities with similar annual revenues (15.1%). An attempt to apply the guideline is flawed by the fact that in many instances, Southern States' systems previously were owned and operated by developers which were not interested in operating the utility systems once lots were sold. Therefore, costs often were subsidized, utility operations often were substandard or in financial distress and in many instances systems generally were not fulfilling the expectations of customers or regulators.

The deviations, which have more often than not been affected by these factors, are as follows:

1. Salaries and Wages: $1,337,085 Above Guideline

Included in A&G Salaries and Wages are the costs for the Company's management, administrative and supervisory staff located in Apopka and at our field locations. As shown in Schedule III, A&G salaries are $1,337,084 over the guideline as follows:

	A&G Salaries - Employees & Officers	
	Total Company	FPSC Filed
1. Prior Test Year	N/A	$446,446
2. O&M Guideline	N/A	788,083
3. 1991 Test Year	$3,335,554	2,125,168
4. Test Year Over Guideline (3-2)	N/A	$1,337,085

Southern States serves approximately 160,000 customers, has annual revenue requirements of approximately $45 million, a construction budget of over $20 million annually and is faced with ever increasing regulatory requirements. As recognized in the Commission's September 1988 management audit of the Company (which was issued when the Company was only half of its current size), to meet the demands of customers, regulators and shareholders over the long term, the Company requires management and administrative staff with the necessary knowledge and expertise to perform the myriad of functions required to run a large utility operation in a proper manner and in the most economical fashion possible under current business practices for companies of a similar size.

ADMINISTRATIVE AND GENERAL (A&G) EXPENSES: $1,969,286 ABOVE GUIDELINE (Cont'd)

Southern States administrative structure is basically no different than other major utilities and is consistent with the 1988 FPSC Management Audit recommendations. In 1991, the Company had five major administrative divisions (excluding the executive staff (1)): legal, rates, engineering, finance and operations.

The legal division has 11 employees: vice president (1), environmental compliance (1), legal department (2), training and development (1), human resources (4), and communications (2).

The rates division has 30 employees: vice president (1), rates and business development (7), rates administration and billing (7), and customer service (15).

The engineering division has 19 employees: vice president/sec. (2), engineering (12), and project construction (5).

The finance division has 48 employees: vice president/sec. (2), treasury (5), accounting (20), budgets/ systems and procedures (5), information systems (11) and administrative/ purchasing (5).

The operations division has 4 administrative employees other than supervisors and managers in the field: vice president/sec. (2) and operations/technical services (2).

Southern States employs approximately 430 people. 113 of these employees serve in the five major administrative divisions listed above. There also are various employees with administrative and supervisory responsibilities in the field that charge portions of their time to A&G expense. The remaining employees are employees serving in operational capacities.

2. Employee Pension and Benefits: $281,689 Above Guideline

The current pension and benefit level for Southern States is 19.04% of salaries and provides coverage for health/life/dental (14.51%), long term disability (.29%), retirement (3.82), and miscellaneous education and employee assistance programs (.42%). This level of expenses is below the levels of these expenses for all utilities (21.1%), as identified by the United States Chamber of Commerce. The major increase in these expenses was in medical and dental insurance expense. Southern States has been successful in keeping increases in these expenses within the levels experienced by other companies. This account also is above the guideline due to

previously inadequate benefits offered to employees by the prior owners of our systems. Also, pension and benefits expenses for direct labor and customer accounts appear to have been misclassified in prior years since these accounts represent only .6% of salaries, and pension and benefits for A&G represented 19.7% of salaries during those years. The combined average is only 4.7%. This represents an extremely low percentage of salaries for pension and benefits expenses and is in no way representative of a reasonable level of pension and benefits expenses for a major utility company.

3. Purchased Power: $25,169 Above Guideline

Purchased Power costs have increased over the guideline due to the construction of a new administration building in Apopka in 1989 to accommodate the administrative divisions.

4. Materials and Supplies: ($78,167) Below Guideline

Material and Supplies are below the guideline due to efficiencies created from centralized administration, i.e., creation of a purchasing department.

5. Contractual Services - Accounting: $121,140 Above Guideline

Contractual Services - Accounting includes the following costs:

	Total Company	FPSC Filed (.637124)
Audit Fees	$216,000	$137,619
Tax Work - Minnesota Power	41,990	26,753
Internal Audit - Minnesota Power	4,403	2,805
Misc. Financing Issues/Debt Restruc.	5,815	3,705
	$268,208	$170,882

Accounting contractual services were incurred through the employment of independent outside auditors (Price Waterhouse) for the preparation of annual financial statements for UFUC, SSU and DUI; as well as special advisors on interim book entries of a significant or unique nature. Audited reports are required by lenders and county regulators, and are used as internal control and account verification tools by SSU's management. Service fees are negotiated annually prior to audit execution. The remaining costs

include parent company tax services (direct charges) and lesser amounts for parent company financing (debt and equity) and interim audit services. Deteriorating SSU credit capacity has necessitated increased reliance on parent company credit support and involvement, and parent company tax services are utilized in lieu of outside providers since federal returns are filed in consolidation with the parent.

6. Contractual Services - Legal: $50,815 Above Guideline

Contractual Services - Legal includes the following categories of costs for test year 1991:

	Total Company	FPSC Filed (.637124)
Litigation	$26,000	$16,565
Environmental Matters	24,000	15,291
Regulatory	23,000	14,654
Benefit Plans	15,000	9,557
Developer Agreement	9,000	5,734
Labor Matters	5,000	3,186
Miscellaneous	7,057	4,496
Total 1991 test year	$109,057	$69,483
Guideline		18,668
Above Guideline		$50,815

The use of outside legal counsel during the test year was cost efficient and effective for several reasons. First, it was not physically possible for the utility's in-house counsel to handle all pending legal matters. Second, the attorneys providing the contractual legal services were utilized due to their particular skills and experience. The utility selected attorneys with specialized areas of expertise (such as litigation and utility regulatory matters). Third, the utility often utilized attorneys physically located near the venue of the particular action (such as Tallahassee for proceedings before the Florida Public Service Commission) so that travel costs and expenses would be minimized.

ADMINISTRATIVE AND GENERAL (A&G) EXPENSES: $1,969,286 ABOVE GUIDELINE (Cont'd)

About 24% of the expenses in this account relate to litigation matters involving the utility. This category includes the court appeal of a new Florida Department of Environmental Regulation rule that would have a significant negative economic impact on the utility, a dispute over ownership of certain utility facilities, a dispute over the validity of a lease agreement to use certain property for utility facilities, a contract dispute, litigation relating to a significant bad debt, and certain other minor matters.

About 22% of these costs relate to environmental matters, including permitting and compliance issues concerning a number of utility systems. Frequently these matters involve permitting difficulties or the negotiation of consent orders to agree to a construction schedule, or to resolve a compliance concern.

About 21% of the expenses in this category relate to regulatory matters handled on behalf of the utility before the Florida Public Service Commission. These include the docket on acquisition adjustment, other rulemaking dockets including new rules covering the acquisition of small utilities, and a fire hydrant tariff dispute.

About 14% of these expenses relate to certain benefit (employee savings) plans developed for the utility, including drafting of documents and receiving appropriate regulatory (IRS) approvals.

About 8% of the costs relate to the drafting and negotiation of various specialized developer agreements on behalf of the utility, primarily those relating to effluent disposal agreements with developer-owned golf courses.

About 5% of the costs relates to miscellaneous labor matters for which the utility required special expertise, i.e. union issues, new regulations/laws affecting the utility, and advice relating to handling sensitive employee matters.

The balance of this account, about 6%, relate to a variety of general matters handled for the utility including minor customer bankruptcy issues, responding to audit requests, negotiating land issues, general regulatory matters, and representing the utility in matters relating to a regional water authority.

ADMINISTRATIVE AND GENERAL (A&G) EXPENSES: $1,969,286 ABOVE GUIDELINE (Cont'd)

7. Contractual Services - Other: $26,543 Above Guideline

The costs included in contractual services primarily represent direct charges from SSU's parent company for specialized services requested such as environmental auditing, information system design, portion of the president of SSU's salary and employee training. Non-affiliated services were provided for an improved records management system, and customer survey and multiple media needs.

8. Insurance - Vehicle: $35,441 Above Guideline

Vehicle Insurance for the Company is based on a competitive, low bid process and, therefore, fairly represents today's costs of insuring the Company's vehicles. Approximately 217 vehicles are covered under our policy with standard liability limits of $1,000,000 plus uninsured motorist coverage with a $500,000 limit.

9. Insurance - General Liability: $15,450 Above Guideline

The Company has a comprehensive general liability policy which includes property damage. A competitive low bid process is used to determine the insurance underwriter. Therefore, the cost is reflective of today's insurance costs.

10. Rate Case Amortization: ($275,375) Below Guideline

Rate Case Amortization is based on a 4 year amortization of the rate case expenses established by the Commission in previous rate proceedings and is reflective of the number of cases Southern States has filed within the last 4 years.

11. Miscellaneous Expenses: $488,341 Above Guideline

Miscellaneous Expenses shown in the prior test year were $303,673 and the guideline is $414,204. These levels of expense are unrealistic for this company. The breakdown of total 1991 miscellaneous expenses of $902,545 is as follows:

ADMINISTRATIVE AND GENERAL (A&G) EXPENSES: $1,969,286 ABOVE GUIDELINE (Cont'd)

	Total Company	FPSC Filed (.637124)
Telephone	$ 338,865	$215,899
IBM	34,192	21,785
Postage	300,585	191,511
Dues and Subscriptions	49,353	31,444
Travel Costs	44,542	28,379
Food	24,543	15,637
Banking Costs	103,137	65,711
Employee Training	31,707	20,201
Office Machine Maintenance	46,055	29,342
Office Cleaning	32,964	21,002
Office Grounds Maintenance	9,833	6,265
Employee Uniforms	34,626	22,061
Pest Control	4,713	3,003
Employee Recognition	1,339	855
Temporary Help	35,436	22,577
Other	324,699	206,873
1991 Test year expense	$1,416,589	$902,545
Guideline		$414,204
Above Guideline		$488,341

Telephone

Telephone Expenses include the 800 customer service lines, data lines for computer access, paging devices, mobile phones, credit card calls, answering services, and local and long distance monthly charges.

I.B.M.

This account includes maintenance agreements for the mainframe computer, the local area network, personal computers, printers and peripherals.

ADMINISTRATIVE AND GENERAL (A&G) EXPENSES: $1,969,286 ABOVE GUIDELINE (Cont'd)

Postage

Postage expense includes the amount spent on mailing customer bills, disconnect notices, accounts payable checks, and all correspondence. Approximately 97,200 bills, disconnects, and letters are mailed monthly.

Dues and Subscriptions

This Amount includes license costs for all water and wastewater operators, membership dues to organizations such as the American Water Works Association, Institute of Management Accountants, Institute of Certified Public Accountants, and other professional organizations.

Travel Costs

Travel costs include hotel, airfare, car rental charges and other items involved in travelling from one location to another throughout our service territory and to various seminars and meetings.

Food

This account includes food associated with travel costs.

Banking Costs

Banking costs include all monthly service charges, electronic transfer expenses and other costs associated with the financing of operating and capital expenditures.

Employee Training

This account includes the cost of outside and in-house training programs such as customer service, supervisory and budget training. These programs are required to educate and train our employees.

Office Machine Maintenance

This account includes all office machine maintenance agreements on equipment other than copiers and computers; such as facsimile machines, typewriters, dictaphones, etc.

ADMINISTRATIVE AND GENERAL (A&G) EXPENSES: $1,969,286 ABOVE GUIDELINE (Cont'd)

Office Cleaning Costs

Office cleaning costs include janitorial services and cleaning supplies.

Office Grounds Maintenance

This account includes maintenance of the administrative office grounds in Apopka and in-house landscaping and ground maintenance costs.

Employee Uniforms

Field employees are required to wear employee uniforms for customer recognition and safety. The company purchases a limited number of uniforms for each field employee.

Pest Control

Pest control includes contract service as well as sprays and other chemicals used by in-house personnel.

Employee Recognition

This account includes costs associated with recognizing outstanding performance or other activities which enhance employee morale.

Temporary Help

Temporary help from outside agencies is required to meet deadlines, cover for employees during vacations, maternity leave extended illnesses and accomplish short term or limited scope projects where the use of temporaries is more cost efficient than hiring permanent personnel.

Other

Other miscellaneous expenses include leasing and maintenance agreements on copier equipment, charges for additional copies, costs for security patrol at the Apopka site, and dumpster charges and other costs associated with maintaining our systems.

SUMMARY OF 1991 TOTAL COMPANY O&M EXPENSES - TOTAL EXPENSES
(Per Books Adjusted for Interim Rates)

	TOTAL O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES			WATER			SEWER			GAS
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Account No.	Description	Total Systems	Filed-FPSC Systems	Other Systems	Total Systems	Filed-FPSC Systems	Other Systems	Total Systems	Filed-FPSC Systems	Other Systems	Gas Systems
1	**TOTAL O&M EXPENSES (.1 - .8) - PER BOOKS @ 12/31/91:**											
2												
3	601 / 701 / 901.1-.8	Salaries & Wages - Employees	$8,362,070	$5,335,689	$3,026,381	$4,862,464	$3,482,592	$1,379,872	$3,032,426	$1,853,097	$1,179,329	$467,180
4	603 / 703 / 903.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
5	604 / 704 / 904.1-.8	Employee Pensions & Benefits (2)	1,592,138	1,015,915	576,223	925,813	663,086	262,728	577,374	352,830	224,544	88,951
6	610 / 710 / 910.1-.8	Purchased Water / Sewer / Gas	3,188,599	410,178	2,778,421	1,309,748	312,418	997,330	578,456	97,759	480,697	1,300,395
7	----- / 711 / -----.1-.8	Sludge Removal	509,211	395,159	114,052	0	0	0	509,211	395,159	114,052	0
8	615 / 715 / 915.1-.8	Purchased Power	3,370,892	1,807,117	1,563,775	2,059,454	1,076,726	982,728	1,308,517	730,392	578,125	2,921
9	616 / 716 / 916.1-.8	Fuel for Power Purchased / Mechardise	7,894	6,714	1,180	4,063	3,239	824	3,831	3,475	356	0
10	618 / 718 / -----.1-.8	Chemicals	871,520	326,947	544,573	411,215	113,138	298,077	460,305	213,809	246,496	0
11	620 / 720 / 920.1-.8	Materials and Supplies	1,305,520	774,852	530,668	674,439	446,889	227,550	598,206	327,963	270,243	32,875
12	631 / 731 / 931.1-.8	Contractual Services - Engr.	21,480	12,505	8,976	929	831	98	20,524	11,673	8,851	27
13	632 / 732 / 932.1-.8	Contractual Services - Acct.	268,388	171,062	97,326	174,990	126,969	48,021	80,026	44,093	35,933	13,372
14	633 / 733 / 933.1-.8	Contractual Services - Legal	112,458	71,407	41,051	71,153	51,628	19,526	35,867	19,779	16,088	5,437
15	634 / 734 / 934.1-.8	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0
16	635 / 735 / 935.1-.8	Contractual Services - Other	549,799	375,731	174,069	275,122	205,627	69,495	268,184	170,104	98,080	6,493
17	641 / 741 / 941.1-.8	Rental of Building/Real Prop.	52,962	33,626	19,337	34,680	25,113	9,567	15,690	8,512	7,178	2,592
18	642 / 742 / 942.1-.8	Rental of Equipment	22,452	12,842	9,610	9,502	4,603	4,899	12,852	8,239	4,613	98
19	650 / 750 / 950.1-.8	Transportation Expense	340,807	227,040	113,767	182,587	133,939	48,648	134,035	93,102	40,933	24,186
20	656 / 756 / 956.1-.8	Insurance - Vehicle	158,170	100,774	57,396	103,197	74,878	28,319	47,088	25,897	21,191	7,886
21	657 / 757 / 957.1-.8	Insurance - General Liability	184,084	117,285	66,799	120,104	87,145	32,959	54,802	30,140	24,663	9,178
22	658 / 758 / 958.1-.8	Insurance - Workman's Comp. (3)	280,966	179,279	101,686	163,379	117,015	46,364	101,890	62,264	39,625	15,697
23	659 / 759 / 959.1-.8	Insurance - Other	107,993	68,878	39,115	70,469	51,170	19,299	32,149	17,708	14,441	5,374
24	660 / 760 / 960.1-.8	Advertising Expense	11,365	7,241	4,124	7,415	5,380	2,035	3,383	1,861	1,523	567
25	666 / 766 / 966.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0
26	667 / 767 / 967.1-.8	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0
27	670 / 770 / 970.1-.8	Bad Debt Expense	289,037	184,153	104,884	188,579	136,830	51,750	86,047	47,323	38,724	14,411
28	675 / 775 / 975.1-.8	Miscellaneous Expenses	1,474,182	918,657	555,525	954,249	678,961	275,288	449,191	239,696	209,495	70,741
29												
30		***TOTAL O&M EXPENSES (PER BOOKS @12/31/91)***	**$23,081,989**	**$12,553,050**	**$10,528,939**	**$12,603,554**	**$7,798,176**	**$4,805,377**	**$8,410,054**	**$4,754,874**	**$3,655,180**	**$2,068,382**

Sources: SSU, DUI, & UFU : 1991 Company General Leger

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1991 average number of customers.

(2) & (3): For interim rate, the "Pensions & Benefits" accounts (604/704/904) were adjusted to remove "Payroll Taxes" and "Workman's Workman's Comp" which were reclassified to their appropriate accounts consistent with NARUC.

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SUMMARY OF 1991 TOTAL COMPANY O&M EXPENSES - DIRECT EXPENSES
(Per Books Adjusted for Interim Rates)

	DIRECT O&M EXPENSE ACCOUNTS		DIRECT O&M EXPENSES			WATER			SEWER			GAS
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Account No.	Description	Total Systems	Filed-FPSC Systems	Other Systems	Total Systems	Filed-FPSC Systems	Other Systems	Total Systems	Filed-FPSC Systems	Other Systems	Gas Systems
1	**DIRECT O&M EXPENSES (.1 - .6) - PER BOOKS @ 12/31/91:**											
2												
3	601 / 701 / 901.1-.6	Salaries & Wages - Employees	$3,910,742	$2,499,633	$1,411,109	$1,958,233	$1,375,338	$582,894	$1,707,260	$1,124,295	$582,964	$245,250
4	603 / 703 / 903.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
5	604 / 704 / 904.1-.6	Employee Pensions & Benefits (2)	744,605	475,930	268,675	372,847	261,864	110,983	325,062	214,066	110,996	46,696
6	610 / 710 / 910.1-.6	Purchased Water / Sewer / Gas	3,188,599	410,178	2,778,421	1,309,748	312,418	997,330	578,456	97,759	480,697	1,300,395
7	-----/ 711 / -----.1-.6	Sludge Removal	509,211	395,159	114,052	-------	------	------	509,211	395,159	114,052	------
8	615 / 715 / 915.1-.6	Purchased Power	3,313,539	1,770,576	1,542,963	2,022,034	1,049,575	972,459	1,291,443	721,001	570,441	62
9	616 / 716 / 916.1-.6	Fuel for Power Purchased / Mechardise	7,894	6,714	1,180	4,063	3,239	824	3,831	3,475	356	0
10	618 / 718 / -----.1-.6	Chemicals	871,520	326,947	544,573	411,215	113,138	298,077	460,305	213,809	246,496	------
11	620 / 720 / 920.1-.6	Materials and Supplies	1,018,817	592,186	426,631	487,382	311,164	176,218	512,854	281,022	231,832	18,581
12	631 / 731 / 931.1-.6	Contractual Services - Engr.	20,935	12,157	8,778	573	573	0	20,362	11,584	8,778	0
13	632 / 732 / 932.1-.6	Contractual Services - Acct.	180	180	0	0	0	0	180	180	0	0
14	633 / 733 / 933.1-.6	Contractual Services - Legal	3,401	1,924	1,477	0	0	0	3,401	1,924	1,477	0
15	634 / 734 / 934.1-.6	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0
16	635 / 735 / 935.1-.6	Contractual Services - Other	419,559	292,751	126,808	190,148	143,971	46,176	229,411	148,780	80,631	0
17	641 / 741 / 941.1-.6	Rental of Building/Real Prop.	971	501	470	759	501	258	212	0	212	0
18	642 / 742 / 942.1-.6	Rental of Equipment	20,480	11,586	8,894	8,215	3,670	4,546	12,264	7,916	4,349	0
19	650 / 750 / 950.1-.6	Transportation Expense	337,691	225,055	112,636	180,554	132,463	48,090	133,107	92,592	40,516	24,030
20	656 / 756 / 956.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0
21	657 / 757 / 957.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0
22	658 / 758 / 958.1-.6	Insurance - Workman's Comp. (3)	131,401	83,988	47,413	65,797	46,211	19,585	57,364	37,776	19,588	8,240
23	659 / 759 / 959.1-.6	Insurance - Other	201	201	0	141	141	0	59	59	0	0
24	660 / 760 / 960.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0
25	666 / 766 / 966.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0
26	667 / 767 / 967.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0
27	670 / 770 / 970.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0
28	675 / 775 / 975.1-.6	Miscellaneous Expenses	55,520	14,790	40,729	28,655	7,367	21,287	26,854	7,423	19,431	11
29												
30		**DIRECT O&M EXPENSES (PER BOOKS @12/31/91**	**$14,555,264**	**$7,120,454**	**$7,434,810**	**$7,040,363**	**$3,761,633**	**$3,278,730**	**$5,871,636**	**$3,358,821**	**$2,512,816**	**$1,643,265**

Sources: SSU, DUI, & UFU : 1991 Company General Leger

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1991 average number of customers.

(2) & (3): For interim rate, the "Pensions & Benefits" accounts (604/704/904) were adjusted to remove "Payroll Taxes" and "Workman's Workman's Comp" which were reclassified to their appropriate accounts consistent with NARUC.

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SUMMARY OF 1991 TOTAL COMPANY O&M EXPENSES - CUSTOMER ACCOUNTS EXPENSES
(Per Books Adjusted for Interim Rates)

	CUSTOMER EXPENSE ACCOUNTS		CUSTOMER ACCOUNTS EXPENSES			WATER			SEWER			GAS
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Account No.	Description	Total Systems	Filed-FPSC Systems	Other Systems	Total Systems	Filed-FPSC Systems	Other Systems	Total Systems	Filed-FPSC Systems	Other Systems	Gas Systems
1	**CUSTOMER ACCOUNTS EXPENSES (.7) - PER BOOKS @ 12/31/91:**											
2												
3	601 / 701 / 901.7	Salaries & Wages - Employees	$1,115,774	$710,888	$404,886	$727,977	$528,206	$199,771	$332,167	$182,682	$149,485	$55,629
4	603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
5	604 / 704 / 904.7	Employee Pensions & Benefits (2)	212,443	135,353	77,090	138,607	100,570	38,036	63,245	34,783	28,462	10,592
6	610 / 710 / 910.7	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0	0	0
7	----- / 711 / -----.7	Sludge Removal	0	0	0	0	0	-----	0	0	0	0
8	615 / 715 / 915.7	Purchased Power	0	0	0	0	0	0	0	0	0	0
9	616 / 716 / 916.7	Fuel for Power Purchased / Mechardise	0	0	0	0	0	0	0	0	0	0
10	618 / 718 / -----.7	Chemicals	0	0	0	0	0	0	0	0	0	0
11	620 / 720 / 920.7	Materials and Supplies	10,721	6,831	3,890	6,995	5,075	1,920	3,192	1,755	1,436	535
12	631 / 731 / 931.7	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0
13	632 / 732 / 932.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0
14	633 / 733 / 933.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0
15	634 / 734 / 934.7	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0
16	635 / 735 / 935.7	Contractual Services - Other	48	31	17	31	23	9	14	8	6	2
17	641 / 741 / 941.7	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0
18	642 / 742 / 942.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0
19	650 / 750 / 950.7	Transportation Expense	1,726	1,100	626	1,126	817	309	514	283	231	86
20	656 / 756 / 956.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0
21	657 / 757 / 957.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0
22	658 / 758 / 958.7	Insurance - Workman's Comp. (3)	37,490	23,886	13,604	24,460	17,748	6,712	11,161	6,138	5,023	1,869
23	659 / 759 / 959.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0
24	660 / 760 / 960.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0
25	666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0
26	667 / 767 / 967.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0
27	670 / 770 / 970.7	Bad Debt Expense	289,037	184,153	104,884	188,579	136,830	51,750	86,047	47,323	38,724	14,411
28	675 / 775 / 975.7	Miscellaneous Expenses	2,073	1,321	752	1,353	981	371	617	339	276	103
29												
30		**CUSTOMER EXPENSES (PER BOOKS @12/31/91)**	**$1,669,313**	**$1,063,562**	**$605,751**	**$1,089,129**	**$790,251**	**$298,878**	**$496,957**	**$273,311**	**$223,646**	**$83,227**

Sources: SSU, DUI, & UFU : 1991 Company General Leger

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1991 average number of customers.

(2) & (3): For interim rate, the "Pensions & Benefits" accounts (604/704/904) were adjusted to remove "Payroll Taxes" and "Workman's Workman's Comp" which were reclassified to their appropriate accounts consistent with NARUC.

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SUMMARY OF 1991 TOTAL COMPANY O&M EXPENSES - A&G EXPENSES
(Per Books Adjusted for Interim Rates)

	A&G EXPENSE ACCOUNTS		A&G EXPENSES			WATER			SEWER			GAS
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Account No.	Description	Total Systems	Filed-FPSC Systems	Other Systems	Total Systems	Filed-FPSC Systems	Other Systems	Total Systems	Filed-FPSC Systems	Other Systems	Gas Systems
1	**A&G EXPENSES (.8) - PER BOOKS @ 12/31/91:**											
2												
3	601 / 701 / 901.8	Salaries & Wages - Employees	$3,335,554	$2,125,168	$1,210,387	$2,176,255	$1,579,048	$597,206	$992,999	$546,120	$446,880	$166,301
4	603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
5	604 / 704 / 904.8	Employee Pensions & Benefits (2)	635,090	404,632	230,458	414,359	300,651	113,708	189,067	103,981	85,086	31,664
6	610 / 710 / 910.8	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0	0	0
7	---- / 711 / ------.8	Sludge Removal	0	0	0	0	0	0	0	0	0	0
8	615 / 715 / 915.8	Purchased Power	57,353	36,541	20,812	37,420	27,151	10,269	17,074	9,390	7,684	2,859
9	616 / 716 / 916.8	Fuel for Power Purchased / Mechardise	0	0	0	0	0	0	0	0	0	0
10	618 / 718 / ----- 8	Chemicals	0	0	0	0	0	0	0	0	0	0
11	620 / 720 / 920.8	Materials and Supplies	275,983	175,836	100,147	180,062	130,650	49,413	82,160	45,186	36,975	13,760
12	631 / 731 / 931.8	Contractual Services - Engr.	546	348	198	356	258	98	162	89	73	27
13	632 / 732 / 932.8	Contractual Services - Acct.	268,208	170,882	97,326	174,990	126,969	48,021	79,846	43,913	35,933	13,372
14	633 / 733 / 933.8	Contractual Services - Legal	109,057	69,483	39,574	71,153	51,628	19,526	32,466	17,856	14,611	5,437
15	634 / 734 / 934.8	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0
16	635 / 735 / 935.8	Contractual Services - Other	130,192	82,949	47,243	84,943	61,633	23,310	38,758	21,316	17,442	6,491
17	641 / 741 / 941.8	Rental of Building/Real Prop.	51,992	33,125	18,867	33,922	24,613	9,309	15,478	8,512	6,966	2,592
18	642 / 742 / 942.8	Rental of Equipment	1,972	1,257	716	1,287	934	353	587	323	264	98
19	650 / 750 / 950.8	Transportation Expense	1,390	885	504	907	658	249	414	228	186	69
20	656 / 756 / 956.8	Insurance - Vehicle	158,170	100,774	57,396	103,197	74,878	28,319	47,088	25,897	21,191	7,886
21	657 / 757 / 957.8	Insurance - General Liability	184,084	117,285	66,799	120,104	87,145	32,959	54,802	30,140	24,663	9,178
22	658 / 758 / 958.8	Insurance - Workman's Comp. (3)	112,075	71,406	40,669	73,122	53,056	20,056	33,365	18,350	15,015	5,588
23	659 / 759 / 959.8	Insurance - Other	107,792	68,677	39,115	70,328	51,029	19,299	32,090	17,649	14,441	5,374
24	660 / 760 / 960.8	Advertising Expense	11,366	7,241	4,124	7,415	5,380	2,035	3,383	1,861	1,523	567
25	666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0
26	667 / 767 / 967.8	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0
27	670 / 770 / 970.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0
28	675 / 775 / 975.8	Miscellaneous Expenses	1,416,589	902,545	514,044	924,242	670,612	253,630	421,720	231,934	189,787	70,627
29												
30		**A&G EXPENSES (PER BOOKS @12/31/91)**	**$6,857,412**	**$4,369,034**	**$2,488,379**	**$4,474,061**	**$3,246,292**	**$1,227,769**	**$2,041,461**	**$1,122,742**	**$918,719**	**$341,890**

Sources: SSU, DUI, & UFU : 1991 Company General Leger

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1991 average number of customers.

(2) & (3): For interim rate, the "Pensions & Benefits" accounts (604/704/904) were adjusted to remove "Payroll Taxes" and "Workman's Workman's Comp" which were reclassified to their appropriate accounts consistent with NARUC.

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SUMMARY OF WATER & SEWER O&M DEVIATIONS FROM GUIDELINE - TOTAL EXPENSES (XXX.1-.8)
- Total FPSC Filed Systems (Docket No. 920199-WS) -

	O&M EXPENSE ACCOUNTS		WATER & SEWER O & M COMBINED					WATER					SEWER				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Acct. No.	Description	Prior Test Year (XXX.1-.8)	Current Test Year (XXX.1-.8)	O & M Guideline (XXX.1-.8)	Deviation $ (XXX.1-.8)	Deviation % (XXX.1-.8)	Prior Test Year (6XX.1-.8)	Current Test Year (6XX.1-.8)	O & M Guideline (6XX.1-.8)	Deviation $ (6XX.1-.8)	Deviation % (6XX.1-.8)	Prior Test Year (7XX.1-.8)	Current Test Year (7XX.1-.8)	O & M Guideline (7XX.1-.8)	Deviation $ (7XX.1-.8)	Deviation % (7XX.1-.8)
1	601 / 701	Salaries & Wages - Employees	2,053,509	5,335,689	4,576,261	759,428	16.59%	1,257,924	3,482,592	2,888,882	593,710	20.55%	795,585	1,853,097	1,687,380	165,717	9.82%
2	603 / 703	Salaries & Wages - Officers, Etc.	34,378	0	53,834	(53,834)	-100.00%	27,654	0	44,687	(44,687)	-100.00%	6,724	0	9,147	(9,147)	-100.00%
3	604 / 704	Employee Pensions & Benefits	98,743	1,015,915	134,383	681,532	655.98%	63,586	663,086	87,977	575,109	653.70%	35,157	352,830	46,407	306,423	660.30%
4	610 / 710	Purchased Water	306,176	410,178	349,872	60,306	17.24%	213,448	312,418	249,245	63,174	25.35%	92,729	97,759	100,627	(2,868)	-2.85%
5	711	Sludge Removal	83,288	395,159	102,824	292,335	284.31%	-----	-----	-----	-----	-----	83,288	395,159	102,824	292,335	284.31%
6	615 / 715	Purchased Power	1,095,441	1,807,117	2,570,742	(763,625)	-29.71%	590,881	1,076,726	1,429,597	(352,872)	-24.68%	504,560	730,392	1,141,145	(410,753)	-35.99%
7	616 / 716	Fuel for Power Purchased	5,263	6,714	6,845	(131)	-1.91%	3,039	3,239	4,233	(994)	-23.49%	2,224	3,475	2,612	863	33.05%
8	618 / 718	Chemicals	159,903	326,947	245,366	81,580	33.25%	102,859	113,138	163,887	(50,750)	-30.97%	57,044	213,809	81,479	132,330	162.41%
9	620 / 720	Materials and Supplies	361,041	774,852	994,816	(219,964)	-22.11%	226,456	446,889	661,760	(214,871)	-32.47%	134,585	327,963	333,056	(5,093)	-1.53%
10	631 / 731	Contractual Services - Engr.	2,136	12,505	2,801	9,703	346.38%	1,301	831	1,745	(914)	-52.36%	835	11,673	1,056	10,617	1005.18%
11	632 / 732	Contractual Services - Acct.	40,056	171,062	49,742	121,320	243.90%	24,517	126,969	30,594	96,375	315.01%	15,540	44,093	19,148	24,945	130.28%
12	633 / 733	Contractual Services - Legal	13,820	71,407	18,668	52,739	282.50%	8,156	51,628	11,347	40,281	355.00%	5,664	19,779	7,322	12,458	170.15%
13	634 / 734	Contractual Services - Mgmt. Fees	6,172	0	8,106	(8,106)	-100.00%	4,081	0	5,423	(5,423)	-100.00%	2,092	0	2,682	(2,682)	-100.00%
14	635 / 735	Contractual Services - Other	103,864	375,731	156,877	218,853	139.51%	72,546	205,627	103,270	102,357	99.12%	31,318	170,104	53,607	116,496	217.31%
15	641 / 741	Rental of Building/Real Prop.	33,740	33,626	72,857	(39,231)	-53.85%	20,528	25,113	43,596	(18,483)	-42.40%	13,212	8,512	29,261	(20,748)	-70.91%
16	642 / 742	Rental of Equipment	9,524	12,842	12,713	129	1.01%	7,619	4,603	10,380	(5,777)	-55.65%	1,905	8,239	2,333	5,906	253.15%
17	650 / 750	Transportation Expense	108,333	227,040	157,720	69,320	43.95%	70,699	133,939	107,886	26,053	24.15%	37,634	93,102	49,835	43,267	86.82%
18	656 / 756	Insurance - Vehicle	50,057	100,774	65,721	35,054	53.34%	34,742	74,878	46,382	28,495	61.44%	15,315	25,897	19,338	6,558	33.91%
19	657 / 757	Insurance - General Liability	64,540	117,285	100,835	16,450	16.31%	43,755	87,145	70,091	17,055	24.33%	20,785	30,140	30,745	(605)	-1.97%
20	658 / 758	Insurance - Workman's Comp.	39,875	179,279	49,494	129,785	262.23%	26,368	117,015	32,699	84,316	257.85%	13,507	62,264	16,794	45,470	270.74%
21	659 / 759	Insurance - Other	31,850	68,878	68,794	84	0.12%	18,970	51,170	38,795	12,375	31.90%	12,880	17,708	29,998	(12,290)	-40.97%
22	660 / 760	Advertising Expense	563	7,241	771	6,470	839.08%	443	5,380	631	4,749	752.76%	114	1,861	140	1,721	1227.71%
23	666 / 766	Reg. Comm. Exp. - Rate Case Amort.	121,035	0	275,375	(275,375)	-100.00%	79,621	0	185,022	(185,022)	-100.00%	41,414	0	90,353	(90,353)	-100.00%
24	667 / 767	Reg. Comm. Exp. - Other	5,729	0	6,767	(6,767)	-100.00%	392	0	522	(522)	-100.00%	5,336	0	6,245	(6,245)	-100.00%
25	677 / 770	Bad Debt Expense	40,971	184,153	122,080	62,073	50.85%	27,529	136,830	88,255	48,574	55.04%	13,442	47,323	33,824	13,499	39.91%
26	675 / 775	Miscellaneous Expenses	343,201	918,657	515,388	403,269	78.25%	225,892	678,961	334,098	344,863	103.22%	117,309	239,696	181,290	58,406	32.22%
27		TOTAL O&M EXPENSES	5,213,207	12,553,050	10,719,653	1,833,397	17.10%	3,153,011	7,798,176	6,641,005	1,157,171	17.42%	2,060,196	4,754,874	4,078,648	676,226	16.58%

0020

SUMMARY OF WATER & SEWER O&M DEVIATIONS FROM GUIDELINE - DIRECT EXPENSES (XXX.1-.6)
- Total FPSC Filed Systems (Docket No. 920199-WS) -

O&M EXPENSE ACCOUNTS			WATER & SEWER O & M COMBINED					WATER					SEWER				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Acct. No.	Description	Prior Test Year (XXX.1-.6)	Current Test Year (XXX.1-.6)	O & M Guideline (XXX.1-.6)	Deviation $ (XXX.1-.6)	Deviation % (XXX.1-.6)	Prior Test Year (6XX.1-.6)	Current Test Year (6XX.1-.6)	O & M Guideline (6XX.1-.6)	Deviation $ (6XX.1-.6)	Deviation % (6XX.1-.6)	Prior Test Year (7XX.1-.6)	Current Test Year (7XX.1-.6)	O & M Guideline (7XX.1-.6)	Deviation $ (7XX.1-.6)	Deviation % (7XX.1-.6)
1	601 / 701	Salaries & Wages - Employees	1,199,847	2,499,633	2,786,398	(286,765)	-10.29%	672,274	1,375,338	1,622,729	(247,391)	-15.25%	527,573	1,124,295	1,163,669	(39,374)	-3.38%
2	603 / 703	Salaries & Wages - Officers, Etc.	4,948	0	7,183	(7,183)	-100.00%	4,948	0	7,183	(7,183)	-100.00%	0	0	0	0	0.00%
3	604 / 704	Employee Pensions & Benefits	7,819	475,930	8,448	467,482	5533.86%	6,386	261,864	6,997	254,867	3642.28%	1,432	214,066	1,450	212,616	14660.81%
4	610 / 710	Purchased Water	306,173	410,178	349,868	60,310	17.24%	213,445	312,418	249,241	63,177	25.35%	92,729	97,759	100,627	(2,868)	-2.85%
5	711	Sludge Removal	83,288	395,159	102,824	292,335	284.31%	-----	-----	-----	------	------	83,288	395,159	102,824	292,335	284.31%
6	615 / 715	Purchased Power	1,086,735	1,770,576	2,559,370	(788,794)	-30.82%	585,343	1,049,575	1,422,278	(372,703)	-26.20%	501,391	721,001	1,137,092	(416,090)	-36.59%
7	616 / 716	Fuel for Power Purchased	5,261	6,714	6,842	(129)	-1.88%	3,039	3,239	4,233	(994)	-23.49%	2,222	3,475	2,610	866	33.17%
8	618 / 718	Chemicals	159,903	326,947	245,366	81,580	33.25%	102,859	113,138	163,887	(50,750)	-30.97%	57,044	213,809	81,479	132,330	162.41%
9	620 / 720	Materials and Supplies	222,348	592,186	543,792	48,394	8.90%	145,139	311,164	372,101	(60,937)	-16.38%	77,210	281,022	171,691	109,331	63.68%
10	631 / 731	Contractual Services - Engr.	358	12,157	430	11,727	2727.06%	0	573	0	573	0.00%	358	11,584	430	11,154	2593.78%
11	632 / 732	Contractual Services - Acct.	0	180	0	180	0.00%	0	0	0	0	0.00%	0	180	0	180	0.00%
12	633 / 733	Contractual Services - Legal	(6)	1,924	(8)	1,932	-23639.56%	(6)	0	(8)	8	-100.00%	0	1,924	0	1,924	0.00%
13	634 / 734	Contractual Services - Mgmt. Fees	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
14	635 / 735	Contractual Services - Other	63,714	292,751	99,665	193,086	193.74%	40,914	143,971	59,642	84,329	141.39%	22,800	148,780	40,023	108,757	271.74%
15	641 / 741	Rental of Building/Real Prop.	57	501	86	415	483.11%	41	501	64	437	685.99%	16	0	22	(22)	-100.00%
16	642 / 742	Rental of Equipment	3,487	11,586	4,178	7,407	177.27%	2,204	3,670	2,715	954	35.15%	1,282	7,916	1,463	6,453	441.00%
17	650 / 750	Transportation Expense	89,876	225,055	126,739	98,316	77.57%	57,404	132,463	83,665	48,798	58.33%	32,473	92,592	43,074	49,518	114.96%
18	656 / 756	Insurance - Vehicle	331	0	387	(387)	-100.00%	331	0	387	(387)	-100.00%	0	0	0	0	0.00%
19	657 / 757	Insurance - General Liability	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
20	658 / 758	Insurance - Workman's Comp.	226	83,988	226	83,761	36981.87%	226	46,211	226	45,985	20303.03%	0	37,776	0	37,776	0.00%
21	659 / 759	Insurance - Other	0	201	0	201	0.00%	0	141	0	141	0.00%	0	59	0	59	0.00%
22	660 / 760	Advertising Expense	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
23	666 / 766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
24	667 / 767	Reg. Comm. Exp. - Other	5,000	0	5,700	(5,700)	-100.00%	0	0	0	0	0.00%	5,000	0	5,700	(5,700)	-100.00%
25	677 / 770	Bad Debt Expense	137	0	185	(185)	-100.00%	137	0	185	(185)	-100.00%	0	0	0	0	0.00%
26	675 / 775	Miscellaneous Expenses	7,717	14,790	14,561	230	1.58%	(12,325)	7,368	(38,753)	46,121	-119.01%	20,042	7,423	53,314	(45,891)	-86.08%
27		TOTAL O&M EXPENSES	3,247,220	7,120,454	6,862,240	258,214	3.76%	1,822,360	3,761,633	3,956,772	(195,139)	-4.93%	1,424,860	3,358,821	2,905,468	453,353	15.60%

0021

SUMMARY OF WATER & SEWER O&M DEVIATIONS FROM GUIDELINE - CUSTOMER ACCOUNTS EXPENSES (XXX.7)
- Total FPSC Filed Systems (Docket No. 920199-WS) -

	O&M EXPENSE ACCOUNTS		WATER & SEWER O & M COMBINED					WATER					SEWER				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Acct. No.	Description	Prior Test Year (XXX.7)	Current Test Year (XXX.7)	O & M Guideline (XXX.7)	Deviation $ (XXX.7)	Deviation % (XXX.7)	Prior Test Year (6XX.7)	Current Test Year (6XX.7)	O & M Guideline (6XX.7)	Deviation $ (6XX.7)	Deviation % (6XX.7)	Prior Test Year (7XX.7)	Current Test Year (7XX.7)	O & M Guideline (7XX.7)	Deviation $ (7XX.7)	Deviation % (7XX.7)
1	601 / 701	Salaries & Wages - Employees	436,645	710,888	1,048,431	(337,542)	-32.20%	333,660	528,206	818,728	(290,522)	-35.48%	102,985	182,682	229,703	(47,021)	-20.47%
2	603 / 703	Salaries & Wages - Officers, Etc.	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
3	604 / 704	Employee Pensions & Benefits	2,798	135,353	2,993	132,360	4422.24%	2,722	100,570	2,917	97,653	3347.21%	75	34,783	76	34,707	45901.11
4	610 / 710	Purchased Water	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
5	711	Sludge Removal	0	0	0	0	0.00%	----	----	----	----	----	0	0	0	0	0.00%
6	615 / 715	Purchased Power	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
7	616 / 716	Fuel for Power Purchased	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
8	618 / 718	Chemicals	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
9	620 / 720	Materials and Supplies	57,454	6,831	196,572	(189,742)	-96.53%	30,313	5,075	118,553	(113,478)	-95.72%	27,141	1,755	78,019	(76,264)	-97.75%
10	631 / 731	Contractual Services - Engr.	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
11	632 / 732	Contractual Services - Acct.	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
12	633 / 733	Contractual Services - Legal	6	0	8	(8)	-100.00%	6	0	8	(8)	-100.00%	0	0	0	0	0.00%
13	634 / 734	Contractual Services - Mgmt. Fees	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
14	635 / 735	Contractual Services - Other	689	31	807	(776)	-96.20%	689	23	807	(784)	-97.17%	0	8	0	8	0.00%
15	641 / 741	Rental of Building/Real Prop.	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
16	642 / 742	Rental of Equipment	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
17	650 / 750	Transportation Expense	215	1,100	323	777	240.70%	196	817	299	519	173.80%	19	283	24	258	1060.51%
18	656 / 756	Insurance - Vehicle	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
19	657 / 757	Insurance - General Liability	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
20	658 / 758	Insurance - Workman's Comp.	5	23,886	5	23,880	439221.74%	5	17,748	5	17,742	326326.09%	0	6,138	0	6,138	0.00%
21	659 / 759	Insurance - Other	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
22	660 / 760	Advertising Expense	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
23	666 / 766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
24	667 / 767	Reg. Comm. Exp. - Other	7	0	8	(8)	-100.00%	0	0	0	0	0.00%	7	0	8	(8)	-100.00%
25	677 / 770	Bad Debt Expense	40,834	184,153	121,895	62,258	51.08%	27,392	136,830	88,070	48,759	55.36%	13,442	47,323	33,824	13,499	39.91%
26	675 / 775	Miscellaneous Expenses	31,810	1,321	86,623	(85,302)	-98.48%	31,134	981	85,618	(84,637)	-98.85%	676	339	1,005	(666)	-66.22%
27		TOTAL O&M EXPENSES	570,464	1,063,562	1,457,665	(394,103)	-27.04%	426,119	790,251	1,115,006	(324,755)	-29.13%	144,345	273,311	342,660	(69,348)	-20.24%

0022

SUMMARY OF WATER & SEWER O&M DEVIATIONS FROM GUIDELINE - A & G EXPENSES (XXX.8)
- Total FPSC Filed Systems (Docket No. 920199-WS) -

	O&M EXPENSE ACCOUNTS		WATER & SEWER O & M COMBINED					WATER					SEWER				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Acct. No.	Description	Prior Test Year (XXX.8)	Current Test Year (XXX.8)	O & M Guideline (XXX.8)	Deviation $ (XXX.8)	Deviation % (XXX.8)	Prior Test Year (6XX.8)	Current Test Year (6XX.8)	O & M Guideline (6XX.8)	Deviation $ (6XX.8)	Deviation % (6XX.8)	Prior Test Year (7XX.8)	Current Test Year (7XX.8)	O & M Guideline (7XX.8)	Deviation $ (7XX.8)	Deviation % (7XX.8)
1	601 / 701	Salaries & Wages - Employees	417,016	2,125,168	741,432	1,383,735	186.63%	251,990	1,579,048	447,425	1,131,623	252.92%	165,026	546,120	294,008	252,112	85.75%
2	603 / 703	Salaries & Wages - Officers, Etc.	29,430	0	46,651	(46,651)	-100.00%	22,706	0	37,504	(37,504)	-100.00%	6,724	0	9,147	(9,147)	-100.00%
3	604 / 704	Employee Pensions & Benefits	88,127	404,632	122,943	281,689	229.12%	54,477	300,651	78,062	222,589	285.14%	33,650	103,981	44,881	59,100	131.68%
4	610 / 710	Purchased Water	3	0	4	(4)	-100.00%	3	0	4	(4)	-100.00%	0	0	0	0	0.00%
5	711	Sludge Removal	0	0	0	0	0.00%	—	—	—	—	—	0	0	0	0	0.00%
6	615 / 715	Purchased Power	8,706	36,541	11,373	25,169	221.31%	5,538	27,151	7,319	19,832	270.95%	3,168	9,390	4,053	5,337	131.67%
7	616 / 716	Fuel for Power Purchased	2	0	2	(2)	-100.00%	0	0	0	0	0.00%	2	0	2	(2)	-100.00%
8	618 / 718	Chemicals	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
9	620 / 720	Materials and Supplies	81,239	175,836	254,452	(78,617)	-30.90%	51,004	130,650	171,106	(40,456)	-23.64%	30,234	45,186	83,346	(38,160)	-45.79%
10	631 / 731	Contractual Services - Engr.	1,778	348	2,371	(2,024)	-85.34%	1,301	258	1,745	(1,487)	-85.20%	477	89	626	(537)	-85.73%
11	632 / 732	Contractual Services - Acct.	40,056	170,882	49,742	121,140	243.54%	24,517	126,969	30,594	96,375	315.01%	15,540	43,913	19,148	24,765	129.34%
12	633 / 733	Contractual Services - Legal	13,820	69,483	18,668	50,815	272.20%	8,156	51,628	11,347	40,281	355.00%	5,664	17,856	7,322	10,534	143.88%
13	634 / 734	Contractual Services - Mgmt. Fees	6,172	0	8,106	(8,106)	-100.00%	4,081	0	5,423	(5,423)	-100.00%	2,092	0	2,682	(2,682)	-100.00%
14	635 / 735	Contractual Services - Other	39,462	82,949	56,406	26,543	47.06%	30,943	61,633	42,821	18,812	43.93%	8,518	21,316	13,585	7,731	56.91%
15	641 / 741	Rental of Building/Real Prop.	33,683	33,125	72,771	(39,646)	-54.48%	20,467	24,613	43,533	(18,920)	-43.46%	13,196	8,512	29,239	(20,726)	-70.89%
16	642 / 742	Rental of Equipment	6,037	1,257	8,535	(7,278)	-85.28%	5,414	934	7,665	(6,731)	-87.82%	622	323	870	(547)	-62.87%
17	650 / 750	Transportation Expense	18,241	885	30,659	(29,773)	-97.11%	13,099	658	23,922	(23,264)	-97.25%	5,142	228	6,737	(6,509)	-96.62%
18	656 / 756	Insurance - Vehicle	49,726	100,774	65,334	35,441	54.25%	34,411	74,878	45,995	28,882	62.79%	15,315	25,897	19,338	6,558	33.91%
19	657 / 757	Insurance - General Liability	64,540	117,285	100,835	16,450	16.31%	43,755	87,145	70,091	17,055	24.33%	20,785	30,140	30,745	(605)	-1.97%
20	658 / 758	Insurance - Workman's Comp.	39,643	71,406	49,262	22,144	44.95%	26,136	53,056	32,467	20,589	63.41%	13,507	18,350	16,794	1,555	9.26%
21	659 / 759	Insurance - Other	31,850	68,677	68,794	(116)	-0.17%	18,970	51,029	38,795	12,233	31.53%	12,880	17,649	29,998	(12,350)	-41.17%
22	660 / 760	Advertising Expense	563	7,241	771	6,470	839.08%	449	5,380	631	4,749	752.76%	114	1,861	140	1,721	1227.71%
23	666 / 766	Reg. Comm. Exp. - Rate Case Amort.	121,035	0	275,375	(275,375)	-100.00%	79,621	0	185,022	(185,022)	-100.00%	41,414	0	90,353	(90,353)	-100.00%
24	667 / 767	Reg. Comm. Exp. - Other	722	0	1,058	(1,058)	-100.00%	392	0	522	(522)	-100.00%	329	0	536	(536)	-100.00%
25	677 / 770	Bad Debt Expense	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
26	675 / 775	Miscellaneous Expenses	303,673	902,545	414,204	488,341	117.90%	207,082	670,612	287,232	383,379	133.47%	96,591	231,934	126,972	104,962	82.67%
27		TOTAL O&M EXPENSES	1,395,524	4,369,034	2,399,748	1,969,286	82.06%	904,532	3,246,292	1,569,227	1,677,065	106.87%	490,992	1,122,742	830,521	292,221	35.19%

0023

OVERALL COMPARISON OF SYSTEM TOTAL O & M EXPENSES TO GUIDELINE - WATER
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: All Filed FPSC Systems

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

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 3
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	WATER SYSTEMS (FPSC)						**CALCULATION OF COMPOUND MULTIPLIER**					
							% Change From Prior Test Year				**Test Year Deviation From Guideline**	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound *Multiplier* [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	$	%
1	Amelia Island	Nassau	12/31/87	125,787	156,885	31,098	24.72%	19.60%	19.89%	43.39%	180,370	(23,485)	-13.02%
2	Apache Shores	Citrus	12/31/86	14,075	20,640	6,565	46.64%	-9.09%	24.27%	12.97%	15,901	4,739	29.80%
3	Apple Valley	Seminole	12/31/90	63,614	82,749	19,135	30.08%	2.62%	4.21%	6.94%	68,030	14,719	21.64%
4	Bay Lake Estates	Osceola	12/31/88	6,706	13,383	6,677	99.56%	14.29%	15.13%	31.58%	8,824	4,559	51.67%
5	Beacon Hills	Duval	05/31/89	195,256	298,071	102,815	52.66%	13.66%	9.84%	24.85%	243,772	54,299	22.27%
6	Beecher's Point	Putnam	12/31/89	7,220	9,578	2,358	32.66%	21.21%	9.84%	33.14%	9,613	(34)	-0.36%
7	Burnt Store	Charl / Lee	12/31/89	87,863	109,000	21,137	24.06%	25.84%	9.84%	38.22%	121,448	(12,448)	-10.25%
8	Carlton Village	Lake	12/31/86	7,460	13,483	6,023	80.73%	65.52%	24.27%	105.69%	15,344	(1,862)	-12.13%
9	Chuluota	Seminole	12/31/90	73,792	83,140	9,348	12.67%	2.35%	4.21%	6.65%	78,702	4,438	5.64%
10	Citrus Park	Marion	12/31/88	31,579	40,688	9,109	28.85%	1.82%	15.13%	17.23%	37,020	3,668	9.91%
11	Citrus Springs Util	Citrus	12/31/77	25,103	178,793	153,690	612.24%	202.65%	124.75%	580.22%	170,756	8,037	4.71%
12	Crystal River Highl.	Citrus	12/31/87	9,778	15,442	5,664	57.92%	46.67%	19.89%	75.85%	17,194	(1,753)	-10.19%
13	Daetwyler Shores	Orange	12/31/80	14,764	20,418	5,654	38.30%	7.26%	65.29%	77.29%	26,175	(5,757)	-21.99%
14	Deltona Utilities	Volusia	12/31/82	384,529	2,085,651	1,701,122	442.39%	124.00%	41.14%	216.15%	1,215,680	869,971	71.56%
15	Dot Ray Manor	Seminole	12/31/90	10,509	12,643	2,134	20.31%	0.00%	4.21%	4.21%	10,951	1,692	15.45%
16	Druid Hills	Seminole	12/31/90	32,590	33,599	1,009	3.10%	-0.30%	4.21%	3.89%	33,859	(260)	-0.77%
17	East Lk Harris Est	Lake	12/31/86	12,280	14,609	2,329	18.97%	-1.16%	24.27%	22.83%	15,083	(474)	-3.14%
18	Fern Park	Seminole	12/31/90	21,853	20,897	(956)	-4.38%	-0.56%	4.21%	3.63%	22,646	(1,749)	-7.72%
19	Fern Terrace	Lake	12/31/86	10,090	12,052	1,962	19.45%	6.14%	24.27%	31.90%	13,309	(1,256)	-9.44%
20	Fisherman's Haven	Martin	12/31/88	14,859	16,253	1,394	9.38%	1.53%	15.13%	16.89%	17,368	(1,115)	-6.42%
21	Fountains	Osceola	12/31/91	7,031	7,031	0	0.00%	0.00%	0.00%	0.00%	7,031	0	0.00%
22	Fox Run	Martin	12/31/88	10,775	31,445	20,670	191.83%	28.57%	15.13%	48.03%	15,950	15,495	97.15%
23	Friendly Center	Lake	12/31/86	3,361	4,684	1,323	39.36%	-13.04%	24.27%	8.06%	3,632	1,052	28.96%
24	Golden Terrace	Citrus	12/31/86	11,713	15,037	3,324	28.38%	8.41%	24.27%	34.72%	15,780	(743)	-4.71%
25	Gospel Island Est	Citrus	12/31/88	1,939	9,365	7,426	382.97%	60.00%	15.13%	84.21%	3,572	5,793	162.19%
26	Grand Terrace	Lake	12/31/90	9,756	6,633	(3,123)	-32.01%	73.68%	4.21%	80.99%	17,658	(11,024)	-62.43%
27	Harmony Homes	Seminole	12/31/90	13,686	11,673	(2,013)	-14.71%	0.00%	4.21%	4.21%	14,262	(2,589)	-18.15%
28	Hermits Cove	Putnam	04/30/85	13,017	16,937	3,920	30.11%	4.22%	26.58%	31.92%	17,172	(235)	-1.37%
29	Hobby Hills	Lake	12/31/86	8,244	13,325	5,081	61.64%	4.44%	24.27%	29.79%	10,700	2,625	24.53%
30	Holiday Haven	Lake	12/31/88	12,729	21,076	8,347	65.57%	-8.93%	15.13%	4.85%	13,347	7,729	57.91%

0024

OVERALL COMPARISON OF SYSTEM TOTAL O & M EXPENSES TO GUIDELINE - WATER
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: All Filed FPSC Systems

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

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 3
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

	WATER SYSTEMS (FPSC)							CALCULATION OF COMPOUND MULTIPLIER					
								% Change From Prior Test Year				Test Year Deviation From Guideline	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	$	%
1	Holiday Heights	Orange	12/31/88	4,417	9,042	4,625	104.70%	3.92%	15.13%	19.65%	5,285	3,757	71.09%
2	Imperial Mobile Terr	Lake	12/31/89	19,258	24,047	4,789	24.87%	2.55%	9.84%	12.64%	21,693	2,354	10.85%
3	Intercession City	Osceola	12/31/79	19,578	47,982	28,404	145.08%	-3.64%	87.60%	80.77%	35,391	12,591	35.58%
4	Interlachen Lk Est	Putnam	04/30/85	14,093	23,970	9,877	70.09%	17.88%	26.58%	49.21%	21,028	2,942	13.99%
5	Jungle Den	Volusia	12/31/88	18,869	20,865	1,996	10.58%	3.67%	15.13%	19.36%	22,521	(1,656)	-7.36%
6	Keystone Heights	Clay	12/31/86	95,944	106,207	10,263	10.70%	6.09%	24.27%	31.84%	126,493	(20,286)	-16.04%
7	Kingswood	Brevard	12/31/88	7,195	12,826	5,631	78.27%	-1.64%	15.13%	13.24%	8,148	4,678	57.42%
8	Lake Ajay Estates	Osceola	12/31/89	12,075	10,773	(1,302)	-10.78%	65.22%	9.84%	81.47%	21,913	(11,139)	-50.83%
9	Lake Brantley	Seminole	12/31/90	8,693	11,224	2,531	29.11%	0.00%	4.21%	4.21%	9,059	2,165	23.90%
10	Lake Conway Park	Orange	12/31/80	9,703	14,785	5,082	52.36%	1.20%	65.29%	67.28%	16,231	(1,446)	-8.91%
11	Lake Harriet Estates	Seminole	12/31/90	26,387	32,506	6,119	23.19%	0.00%	4.21%	4.21%	27,497	5,009	18.22%
12	Lakeview Villas	Clay	12/31/86	4,199	4,784	585	13.94%	-13.33%	24.27%	7.70%	4,522	262	5.79%
13	Leilani Heights	Martin	09/30/85	34,556	45,398	10,842	31.37%	9.35%	26.58%	38.41%	47,830	(2,432)	-5.08%
14	Leisure Lakes	Highlands	12/31/89	24,891	28,741	3,850	15.47%	6.61%	9.84%	17.10%	29,147	(405)	-1.39%
15	Marco Shores Util	Collier	12/31/86	53,783	76,727	22,944	42.66%	1.74%	24.27%	26.43%	67,997	8,729	12.84%
16	Marion Oaks Util	Marion	10/31/85	88,685	213,633	124,948	140.89%	54.13%	26.58%	95.10%	173,026	40,607	23.47%
17	Meredith Manor	Seminole	12/31/90	44,564	63,761	19,197	43.08%	0.68%	4.21%	4.92%	46,756	17,005	36.37%
18	Morningview	Lake	12/31/86	4,921	7,797	2,876	58.45%	-6.25%	24.27%	16.50%	5,733	2,064	36.00%
19	Oak Forest	Citrus	12/31/86	14,845	21,206	6,361	42.85%	33.98%	24.27%	66.50%	24,717	(3,510)	-14.20%
20	Oakwood	Brevard	12/31/88	29,076	33,544	4,469	15.37%	1.60%	15.13%	16.97%	34,009	(465)	-1.37%
21	Palisades Country Clb	Lake	12/31/91	4,165	4,165	0	0.00%	0.00%	0.00%	0.00%	4,165	0	0.00%
22	Palm Port	Putnam	04/30/85	7,735	11,107	3,372	43.59%	49.15%	26.58%	88.80%	14,603	(3,497)	-23.94%
23	Palm Terrace	Pasco	12/31/88	162,631	265,708	103,077	63.38%	-1.08%	15.13%	13.89%	185,220	80,487	43.45%
24	Palms Mobile Home Pk	Lake	12/31/86	6,087	7,234	1,147	18.84%	0.00%	24.27%	24.27%	7,564	(330)	-4.37%
25	Park Manor	Putnam	04/30/85	3,869	7,524	3,655	94.48%	34.78%	26.58%	70.61%	6,601	924	13.99%
26	Picciola Island	Lake	12/31/86	9,056	12,088	3,032	33.48%	25.49%	24.27%	55.95%	14,123	(2,034)	-14.40%
27	Pine Ridge Estates	Osceola	12/31/86	4,860	19,154	14,294	294.12%	719.05%	23.86%	914.50%	49,305	(30,150)	-61.15%
28	Pine Ridge Utilities	Citrus	12/31/86	30,267	61,059	30,792	101.73%	150.93%	24.27%	211.83%	94,381	(33,322)	-35.31%
29	Piney Woods	Lake	12/31/86	13,292	18,044	4,752	35.75%	5.10%	24.27%	30.60%	17,360	684	3.94%
30	Point O' Woods	Citrus	12/31/89	26,419	36,407	9,988	37.80%	19.20%	9.84%	30.93%	34,591	1,816	5.25%

0025

OVERALL COMPARISON OF SYSTEM TOTAL O & M EXPENSES TO GUIDELINE - WATER
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: All Filed FPSC Systems

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

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 3
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	WATER SYSTEMS (FPSC)						**CALCULATION OF COMPOUND MULTIPLIER**					
							% Change From Prior Test Year				**Test Year Deviation From Guideline**	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	$	%
1	Pomona Park	Putnam	04/30/85	14,564	17,186	2,622	18.00%	13.82%	26.58%	44.07%	20,982	(3,796)	-18.09%
2	Postmaster Village	Clay	12/31/87	12,414	28,699	16,285	131.18%	22.69%	19.89%	47.10%	18,261	10,438	57.16%
3	Quail Ridge	Lake	12/31/91	2,594	2,594	0	0.00%	0.00%	0.00%	0.00%	2,594	0	0.00%
4	River Grove	Putnam	04/30/85	12,303	15,354	3,051	24.80%	0.00%	26.58%	26.58%	15,573	(220)	-1.41%
5	River Park	Putnam	04/30/85	27,228	32,402	5,174	19.00%	2.42%	26.58%	29.65%	35,301	(2,898)	-8.21%
6	Rolling Green	Citrus	12/31/86	8,615	14,616	6,001	69.66%	48.98%	15.13%	71.52%	14,777	(160)	-1.08%
7	Rosemont	Citrus	12/31/89	6,379	12,423	6,044	94.74%	-2.13%	9.84%	7.50%	6,858	5,565	81.15%
8	Salt Springs	Marion	12/31/88	12,135	22,974	10,839	89.32%	18.66%	15.13%	36.61%	16,578	6,396	38.58%
9	Samira Villas	Marion	12/31/88	1,725	4,766	3,041	176.29%	0.00%	15.13%	15.13%	1,986	2,780	139.98%
10	Saratoga Harbour	Putnam	04/30/85	4,608	8,912	4,304	93.39%	29.03%	26.58%	63.33%	7,526	1,385	18.41%
11	Silver Lake Estates	Lake	12/31/89	70,461	97,324	26,863	38.12%	2.75%	9.84%	12.86%	79,524	17,801	22.38%
12	Silver Lake Oaks	Putnam	12/31/90	9,865	8,983	(882)	-8.95%	-6.90%	4.21%	-2.98%	9,571	(589)	-6.15%
13	Skycrest	Lake	12/31/86	6,659	9,294	2,635	39.57%	27.59%	24.27%	58.55%	10,558	(1,264)	-11.97%
14	Spring Hill Util	Hernando	12/31/82	314,238	1,781,271	1,467,033	466.85%	255.76%	41.14%	402.12%	1,577,837	203,434	12.89%
15	St. John's Highlands	Putnam	04/30/85	7,176	10,078	2,902	40.45%	11.27%	26.58%	40.84%	10,107	(28)	-0.28%
16	Stone Mountain	Lake	12/31/86	3,680	4,667	987	26.83%	-14.29%	24.27%	6.52%	3,920	747	19.07%
17	Sugar Mill	Volusia	12/31/88	67,187	94,389	27,202	40.49%	17.32%	15.13%	35.07%	90,749	3,639	4.01%
18	Sugar Mill Woods	Citrus	12/31/89	165,641	190,100	24,459	14.77%	13.01%	9.84%	24.13%	205,609	(15,509)	-7.54%
19	Sunny Hills Util	Washington	12/31/86	82,614	73,006	(9,608)	-11.63%	29.40%	24.27%	60.80%	132,847	(59,841)	-45.05%
20	Sunshine Parkway	Lake	12/31/87	7,085	11,557	4,472	63.11%	-54.55%	19.89%	-45.50%	3,861	7,696	199.31%
21	Tropical Park	Osceola	12/31/79	35,467	62,941	27,474	77.46%	22.70%	87.60%	130.18%	81,639	(18,698)	-22.90%
22	University Shores	Orange	06/30/79	40,502	376,925	336,423	830.63%	436.38%	87.60%	906.27%	407,558	(30,633)	-7.52%
23	Venetian Village	Lake	12/31/86	7,954	16,054	8,100	101.83%	32.65%	24.27%	64.85%	13,112	2,942	22.43%
24	Welaka	Putnam	04/30/85	6,712	10,059	3,347	49.87%	9.76%	26.58%	38.93%	9,325	735	7.88%
25	Western Shores	Lake	12/31/86	12,448	25,151	12,703	102.05%	70.89%	24.27%	112.36%	26,435	(1,284)	-4.86%
26	Westmont	Orange	12/31/88	16,950	23,210	6,260	36.93%	10.00%	15.13%	26.64%	21,466	1,744	8.12%
27	Windsong	Osceola	12/31/86	3,661	17,427	13,766	376.03%	250.00%	24.27%	334.95%	15,923	1,504	9.45%
28	Woodmere	Duval	05/31/89	118,361	142,375	24,015	20.29%	0.81%	9.84%	10.73%	131,058	11,317	8.64%
29	Wootens	Putnam	04/30/85	3,099	5,020	1,921	61.98%	-5.56%	26.58%	19.55%	3,705	1,315	35.49%
30	Zephyr Shores	Pasco	12/31/87	24,616	50,931	26,315	106.90%	61.66%	19.89%	93.82%	47,711	3,219	6.75%
31	**TOTAL - WATER**			**3,153,011**	**7,798,176**	**4,645,165**	**147.32%**				**6,641,005**	**1,157,171**	**17.42%**
32	**TOTAL - WATER & SEWER**			**5,213,207**	**12,553,050**	**7,339,842**	**140.79%**				**10,719,653**	**1,833,397**	**17.10%**

9026

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

Company: SSU / Nassau / Amelia 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
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	51,356		63,272	11,916	23.20%	73,641	(10,369)	-14.08%
2	603.1-8 Salaries & Wages - Officers, Etc.	1,008		0	(1,008)	-100.00%	1,445	(1,445)	-100.00%
3	604.1-8 Employee Pensions & Benefits	1,796		12,047	10,251	570.77%	2,575	9,472	367.78%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	17,484		34,431	16,947	96.93%	25,071	9,360	37.33%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	19,848		13,518	(6,330)	-31.89%	28,461	(14,942)	-52.50%
8	620.1-8 Materials and Supplies	1,356		8,552	7,196	530.68%	1,944	6,608	339.83%
9	631.1-8 Contractual Services - Engr.	69		4	(65)	-94.23%	99	(95)	-95.98%
10	632.1-8 Contractual Services - Acct.	358		1,957	1,599	446.56%	513	1,443	281.16%
11	633.1-8 Contractual Services - Legal	1,993		796	(1,197)	-60.06%	2,858	(2,062)	-72.16%
12	634.1-8 Contractual Services - Mgmt. Fees	250		0	(250)	-100.00%	358	(358)	-100.00%
13	635.1-8 Contractual Services - Other	163		2,404	2,241	1374.56%	234	2,170	928.33%
14	641.1-8 Rental of Building/Real Prop.	312		379	67	21.57%	447	(68)	-15.22%
15	642.1-8 Rental of Equipment	5		14	9	187.78%	7	7	100.69%
16	650.1-8 Transportation Expense	5,470		1,465	(4,005)	-73.21%	7,844	(6,378)	-81.32%
17	656.1-8 Insurance - Vehicle	1,922		1,154	(768)	-39.96%	2,756	(1,602)	-58.13%
18	657.1-8 Insurance - General Liability	2,701		1,343	(1,358)	-50.28%	3,873	(2,530)	-65.33%
19	658.1-8 Insurance - Workman's Comp.	1,033		2,126	1,093	105.80%	1,481	645	43.52%
20	659.1-8 Insurance - Other	366		786	420	114.86%	525	262	49.84%
21	660.1-8 Advertising Expense	0		83	83	N.A.	0	83	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	963		0	(963)	-100.00%	1,381	(1,381)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	20		0	(20)	-100.00%	29	(29)	-100.00%
24	670.1-8 Bad Debt Expense	265		2,109	1,844	695.71%	380	1,729	454.91%
25	675.1-8 Miscellaneous Expenses	17,049		10,446	(6,603)	-38.73%	24,447	(14,001)	-57.27%
26	**TOTAL WATER O&M EXPENSES**	**125,787**		**156,885**	**31,098**	**24.72%**	**180,370**	**(23,485)**	**-13.02%**
27	**SUBTOTAL (less accts. 666 & 667)**	**124,804**		**156,885**	**32,081**	**25.71%**	**178,961**	**(22,075)**	**-14.07%**
28	**Average ERC's**	**1,449**		**1,733**	**284**	**19.60%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multipler =**		**43.39%**			

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 Multipler = (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 and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Citrus / Apache Shores

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	6,811		11,196	4,285	62.01%	7,808	3,389	43.40%
2	603.1-8 Salaries & Wages - Officers, Etc.	236		0	(236)	-100.00%	267	(267)	-100.00%
3	604.1-8 Employee Pensions & Benefits	403		2,132	1,729	428.97%	455	1,676	368.23%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	983		573	(410)	-41.74%	1,111	(538)	-48.43%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	106		80	(26)	-24.81%	120	(40)	-33.45%
8	620.1-8 Materials and Supplies	316		678	362	114.41%	357	321	89.79%
9	631.1-8 Contractual Services - Engr.	34		1	(33)	-98.37%	38	(38)	-98.56%
10	632.1-8 Contractual Services - Acct.	309		272	(37)	-11.88%	349	(77)	-22.00%
11	633.1-8 Contractual Services - Legal	63		111	48	75.73%	71	40	55.55%
12	634.1-8 Contractual Services - Mgmt. Fees	96		0	(96)	-100.00%	108	(108)	-100.00%
13	635.1-8 Contractual Services - Other	471		1,282	811	172.28%	532	750	141.01%
14	641.1-8 Rental of Building/Real Prop.	238		53	(185)	-77.82%	269	(216)	-80.37%
15	642.1-8 Rental of Equipment	109		2	(107)	-98.16%	123	(121)	-98.37%
16	650.1-8 Transportation Expense	307		983	676	220.25%	347	636	183.47%
17	656.1-8 Insurance - Vehicle	631		161	(470)	-74.55%	713	(552)	-77.48%
18	657.1-8 Insurance - General Liability	384		187	(197)	-51.33%	434	(247)	-56.92%
19	658.1-8 Insurance - Workman's Comp.	231		376	145	62.85%	261	115	44.15%
20	659.1-8 Insurance - Other	228		109	(119)	-52.01%	258	(148)	-57.52%
21	660.1-8 Advertising Expense	19		12	(7)	-39.28%	21	(10)	-46.25%
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	160		293	133	83.39%	181	113	62.33%
25	675.1-8 Miscellaneous Expenses	1,840		2,140	300	16.30%	2,079	61	2.95%
26	**TOTAL WATER O&M EXPENSES**	**14,075**		**20,640**	**6,565**	**46.64%**	**15,901**	**4,739**	**29.80%**
27	**SUBTOTAL (less accts. 666 & 667)**	**14,075**		**20,640**	**6,565**	**46.64%**	**15,901**	**4,739**	**29.96%**
28	**Average ERC's**	**176**		**160**	**(16)**	**-9.09%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**12.97%**			

Notes

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10902, *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 and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Seminole / Apple Valley

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	25,104		36,966	11,862	47.25%	26,847	10,120	37.70%
2	603.1-8 Salaries & Wages - Officers, Etc.	154		0	(154)	-100.00%	165	(165)	-100.00%
3	604.1-8 Employee Pensions & Benefits	2,635		7,038	4,403	167.11%	2,816	4,221	149.77%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	13,471		11,939	(1,532)	-11.38%	14,406	(2,467)	-17.13%
6	616.1-8 Fuel for Power Purchased	2		237	235	11763.00%	2	235	10992.99%
7	618.1-8 Chemicals	1,704		790	(914)	-53.66%	1,822	(1,033)	-56.67%
8	620.1-8 Materials and Supplies	1,317		4,911	3,594	272.87%	1,408	3,502	248.67%
9	631.1-8 Contractual Services - Engr.	62		3	(59)	-94.91%	66	(63)	-95.24%
10	632.1-8 Contractual Services - Acct.	1,378		1,551	173	12.54%	1,474	77	5.23%
11	633.1-8 Contractual Services - Legal	306		631	325	106.07%	327	303	92.70%
12	634.1-8 Contractual Services - Mgmt. Fees	202		0	(202)	-100.00%	216	(216)	-100.00%
13	635.1-8 Contractual Services - Other	1,663		2,489	826	49.65%	1,778	710	39.94%
14	641.1-8 Rental of Building/Real Prop.	227		301	74	32.43%	243	58	23.84%
15	642.1-8 Rental of Equipment	83		61	(22)	-26.87%	89	(28)	-31.62%
16	650.1-8 Transportation Expense	1,861		2,000	139	7.49%	1,990	10	0.52%
17	656.1-8 Insurance - Vehicle	1,505		915	(590)	-39.23%	1,609	(695)	-43.18%
18	657.1-8 Insurance - General Liability	1,951		1,064	(887)	-45.44%	2,086	(1,022)	-48.99%
19	658.1-8 Insurance - Workman's Comp.	1,588		1,242	(346)	-21.78%	1,698	(456)	-26.86%
20	659.1-8 Insurance - Other	355		623	268	75.57%	380	244	64.17%
21	660.1-8 Advertising Expense	0		66	66	N.A.	0	66	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	1,024	(1,024)	-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	478		1,671	1,193	249.63%	511	1,160	226.94%
25	675.1-8 Miscellaneous Expenses	6,610		8,251	1,641	24.83%	7,069	1,182	16.72%
26	**TOTAL WATER O&M EXPENSES**	**63,614**		**82,749**	**19,135**	**30.08%**	**68,030**	**14,719**	**21.64%**
27	**SUBTOTAL (less accts. 666 & 667)**	**62,656**		**82,749**	**20,093**	**32.07%**	**67,005**	**15,743**	**19.03%**
28	**Average ERC's**	**915**		**939**	**24**	**2.62%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**6.94%**			

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

Company: SSU / Osceola / Bay Lake 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 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-S Salaries & Wages - Employees	2,957		5,293	2,336	78.99%	3,891	1,402	36.03%
2	603.1-S Salaries & Wages - Officers, Etc.	11		0	(11)	-100.00%	14	(14)	-100.00%
3	604.1-S Employee Pensions & Benefits	138		1,008	870	630.23%	182	826	454.97%
4	610.1-S Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-S Purchased Power	1,072		1,160	88	8.18%	1,411	(251)	-17.78%
6	616.1-S Fuel for Power Purchased	0		269	269	N.A.	0	269	N.A.
7	618.1-S Chemicals	488		878	390	79.96%	642	236	36.77%
8	620.1-S Materials and Supplies	706		800	94	13.36%	929	(129)	-13.84%
9	631.1-S Contractual Services - Engr.	3		0	(3)	-92.55%	4	(4)	-94.34%
10	632.1-S Contractual Services - Acct.	68		110	42	61.66%	89	20	22.86%
11	633.1-S Contractual Services - Legal	28		45	17	59.63%	37	8	21.32%
12	634.1-S Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	17	(17)	-100.00%
13	635.1-S Contractual Services - Other	377		1,292	915	242.59%	496	795	160.37%
14	641.1-S Rental of Building/Real Prop.	18		21	3	18.38%	24	(2)	-10.03%
15	642.1-S Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.1-S Transportation Expense	143		1,028	885	618.63%	188	839	446.16%
17	656.1-S Insurance - Vehicle	86		65	(21)	-24.62%	113	(48)	-42.71%
18	657.1-S Insurance - General Liability	150		75	(75)	-49.70%	197	(122)	-61.77%
19	658.1-S Insurance - Workman's Comp.	76		178	102	133.99%	100	78	77.83%
20	659.1-S Insurance - Other	18		44	26	145.44%	24	20	86.53%
21	660.1-S Advertising Expense	0		5	5	N.A.	0	5	N.A.
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	1		0	(1)	-100.00%	1	(1)	-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	15		118	103	689.75%	20	99	500.21%
25	675.1-S Miscellaneous Expenses	338		994	656	194.01%	445	549	123.45%
26	**TOTAL WATER O&M EXPENSES**	**6,706**		**13,383**	**6,677**	**99.56%**	**8,824**	**4,559**	**51.67%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,705**		**13,383**	**6,678**	**99.59%**	**8,822**	**4,560**	**34.08%**
28	**Average ERC's**	**56**		**64**	**8**	**14.29%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**31.58%**			

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

Company: SSU / Duval / Beacon Hills

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 05/31/89	(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	601.1-8 Salaries & Wages - Employees	68,000		105,919	37,919	55.76%	84,896	21,023	24.76%
2	603.1-8 Salaries & Wages - Officers, Etc.	559		0	(559)	-100.00%	698	(698)	-100.00%
3	604.1-8 Employee Pensions & Benefits	7,132		20,167	13,035	182.76%	8,904	11,263	126.48%
4	610.1-8 Purchased Water	4,181		19,391	15,210	363.75%	5,220	14,171	271.46%
5	615.1-8 Purchased Power	43,259		53,951	10,691	24.71%	54,008	(57)	-0.11%
6	616.1-8 Fuel for Power Purchased	221		392	171	77.46%	276	116	42.14%
7	618.1-8 Chemicals	7,333		5,773	(1,560)	-21.28%	9,155	(3,382)	-36.94%
8	620.1-8 Materials and Supplies	5,581		32,551	26,971	483.26%	6,968	25,584	367.18%
9	631.1-8 Contractual Services - Engr.	135		9	(126)	-93.37%	168	(160)	-94.69%
10	632.1-8 Contractual Services - Acct.	3,325		4,400	1,075	32.33%	4,152	249	5.99%
11	633.1-8 Contractual Services - Legal	704		1,788	1,085	154.06%	878	910	103.49%
12	634.1-8 Contractual Services - Mgmt. Fees	428		0	(428)	-100.00%	534	(534)	-100.00%
13	635.1-8 Contractual Services - Other	3,148		8,380	5,232	166.20%	3,930	4,450	113.22%
14	641.1-8 Rental of Building/Real Prop.	542		853	311	57.41%	677	176	26.08%
15	642.1-8 Rental of Equipment	80		51	(29)	-35.86%	100	(49)	-48.63%
16	650.1-8 Transportation Expense	8,485		5,297	(3,189)	-37.58%	10,594	(5,297)	-50.00%
17	656.1-8 Insurance - Vehicle	3,525		2,595	(930)	-26.39%	4,401	(1,806)	-41.04%
18	657.1-8 Insurance - General Liability	4,181		3,020	(1,161)	-27.77%	5,220	(2,200)	-42.14%
19	658.1-8 Insurance - Workman's Comp.	3,886		3,559	(327)	-8.43%	4,852	(1,293)	-26.65%
20	659.1-8 Insurance - Other	988		1,769	781	79.03%	1,233	535	43.40%
21	660.1-8 Advertising Expense	0		186	186	N.A.	0	186	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	3,920		0	(3,920)	-100.00%	4,894	(4,894)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	21		0	(21)	-100.00%	26	(26)	-100.00%
24	670.1-8 Bad Debt Expense	1,262		4,742	3,460	269.78%	1,601	3,141	196.19%
25	675.1-8 Miscellaneous Expenses	24,337		23,276	(1,061)	-4.36%	30,384	(7,109)	-23.40%
26	**TOTAL WATER O&M EXPENSES**	**195,256**		**298,071**	**102,815**	**52.66%**	**243,772**	**54,299**	**22.27%**
27	**SUBTOTAL (less accts. 666 & 667)**	**191,315**		**298,071**	**106,755**	**55.80%**	**238,852**	**59,219**	**19.87%**
28	**Average ERC's**	**2,298**		**2,612**	**314**	**13.66%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**24.85%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

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

Company: SSU / Putnam / Beecher's Point

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 12/31/89	(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) %
1	601.1-B Salaries & Wages - Employees	3,239		3,767	528	16.30%	4,312	(545)	-12.65%
2	603.1-B Salaries & Wages - Officers, Etc.	30		0	(30)	-100.00%	40	(40)	-100.00%
3	604.1-B Employee Pensions & Benefits	170		717	547	321.90%	226	491	216.89%
4	610.1-B Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-B Purchased Power	1,034		1,396	362	34.97%	1,377	19	1.38%
6	616.1-B Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-B Chemicals	420		85	(335)	-79.81%	559	(474)	-84.83%
8	620.1-B Materials and Supplies	714		1,798	1,084	151.83%	951	847	89.15%
9	631.1-B Contractual Services - Engr.	1		0	(1)	-86.58%	1	(1)	-89.92%
10	632.1-B Contractual Services - Acct.	58		66	8	13.72%	77	(11)	-14.59%
11	633.1-B Contractual Services - Legal	9		27	18	197.98%	12	15	123.82%
12	634.1-B Contractual Services - Mgmt. Fees	2		0	(2)	-100.00%	3	(3)	-100.00%
13	635.1-B Contractual Services - Other	309		585	276	89.39%	411	174	42.25%
14	641.1-B Rental of Building/Real Prop.	9		13	4	42.06%	12	1	6.70%
15	642.1-B Rental of Equipment	12		92	80	667.21%	16	76	476.25%
16	650.1-B Transportation Expense	510		373	(137)	-26.93%	679	(306)	-45.12%
17	656.1-B Insurance - Vehicle	55		39	(16)	-29.28%	73	(34)	-46.88%
18	657.1-B Insurance - General Liability	57		45	(12)	-20.58%	76	(31)	-40.35%
19	658.1-B Insurance - Workman's Comp.	52		127	75	143.41%	69	57	82.82%
20	659.1-B Insurance - Other	19		27	8	39.51%	25	1	4.79%
21	660.1-B Advertising Expense	2		3	1	39.74%	3	0	4.96%
22	666.1-B Reg. Comm. Exp. - Rate Case Amort.	41		0	(41)	-100.00%	55	(55)	-100.00%
23	667.1-B Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-B Bad Debt Expense	36		71	35	97.44%	48	23	48.30%
25	675.1-B Miscellaneous Expenses	441		349	(92)	-20.89%	587	(238)	-40.58%
26	**TOTAL WATER O&M EXPENSES**	7,220		9,578	2,358	32.66%	9,613	(34)	-0.36%
27	**SUBTOTAL (less accts. 666 & 667)**	7,179		9,578	2,399	33.42%	9,558	20	0.21%
28	**Average ERC's**	66		80	14	21.21%			
29	**Average Consumer Price Index - U**	124.0		136.2	12	9.84%			
30				**Compounded Multiplier =**		33.14%			

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

Company: SSU / Charlotte/Lee / Burnt Store

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 12/31/89	(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	601.1-8 Salaries & Wages - Employees	32,863		33,794	931	2.83%	45,425	(11,630)	-25.60%
2	603.1-8 Salaries & Wages - Officers, Etc.	124		0	(124)	-100.00%	171	(171)	-100.00%
3	604.1-8 Employee Pensions & Benefits	705		6,434	5,729	812.68%	974	5,460	560.28%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	27,618		30,403	2,785	10.08%	38,175	(7,772)	-20.36%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	10,223		11,982	1,759	17.20%	14,131	(2,149)	-15.21%
8	620.1-8 Materials and Supplies	4,396		10,261	5,865	133.42%	6,076	4,185	68.87%
9	631.1-8 Contractual Services - Engr.	3		1	(2)	-78.67%	4	(4)	-84.57%
10	632.1-8 Contractual Services - Acct.	240		315	75	31.07%	332	(17)	-5.18%
11	633.1-8 Contractual Services - Legal	36		128	92	255.29%	50	78	157.04%
12	634.1-8 Contractual Services - Mgmt. Fees	7		0	(7)	-100.00%	10	(10)	-100.00%
13	635.1-8 Contractual Services - Other	4,905		9,012	4,107	83.73%	6,780	2,232	32.92%
14	641.1-8 Rental of Building/Real Prop.	537		108	(429)	-79.80%	742	(634)	-85.38%
15	642.1-8 Rental of Equipment	141		168	27	19.36%	195	(27)	-13.64%
16	650.1-8 Transportation Expense	685		2,714	2,029	296.16%	947	1,767	186.61%
17	656.1-8 Insurance - Vehicle	226		186	(40)	-17.92%	312	(127)	-40.62%
18	657.1-8 Insurance - General Liability	235		216	(19)	-8.13%	325	(109)	-33.53%
19	658.1-8 Insurance - Workman's Comp.	227		1,135	908	400.21%	314	822	261.88%
20	659.1-8 Insurance - Other	76		126	50	66.34%	105	21	20.34%
21	660.1-8 Advertising Expense	6		13	7	122.15%	8	5	60.72%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-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	148		339	191	129.04%	205	134	65.70%
25	675.1-8 Miscellaneous Expenses	4,458		1,664	(2,794)	-62.68%	6,162	(4,498)	-73.00%
26	**TOTAL WATER O&M EXPENSES**	**87,863**		**109,000**	**21,137**	**24.06%**	**121,448**	**(12,448)**	**-10.25%**
27	**SUBTOTAL (less accts. 666 & 667)**	**87,859**		**109,000**	**21,141**	**24.06%**	**121,442**	**(12,443)**	**-11.42%**
28	**Average ERC's**	**445**		**560**	**115**	**25.84%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**38.22%**			

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

Company: SSU / Lake / Carlton Village

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	2,730		5,826	3,096	113.39%	5,615	210	3.75%
2	603.1-8 Salaries & Wages - Officers, Etc.	77		0	(77)	-100.00%	158	(158)	-100.00%
3	604.1-8 Employee Pensions & Benefits	132		1,109	977	740.31%	272	838	308.53%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	2,216		2,188	(28)	-1.28%	4,558	(2,371)	-52.01%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	372		143	(229)	-61.55%	765	(622)	-81.31%
8	620.1-8 Materials and Supplies	132		444	312	236.17%	272	172	63.44%
9	631.1-8 Contractual Services - Engr.	11		0	(11)	-96.78%	23	(22)	-98.43%
10	632.1-8 Contractual Services - Acct.	101		174	73	72.47%	208	(34)	-16.15%
11	633.1-8 Contractual Services - Legal	20		71	51	254.14%	41	30	72.17%
12	634.1-8 Contractual Services - Mgmt. Fees	31		0	(31)	-100.00%	64	(64)	-100.00%
13	635.1-8 Contractual Services - Other	186		1,588	1,402	753.73%	383	1,205	315.06%
14	641.1-8 Rental of Building/Real Prop.	78		34	(44)	-56.71%	160	(127)	-78.95%
15	642.1-8 Rental of Equipment	40		1	(39)	-96.80%	82	(81)	-98.44%
16	650.1-8 Transportation Expense	109		301	192	175.75%	224	76	34.06%
17	656.1-8 Insurance - Vehicle	206		103	(103)	-50.13%	424	(321)	-75.76%
18	657.1-8 Insurance - General Liability	125		120	(5)	-4.36%	257	(138)	-53.50%
19	658.1-8 Insurance - Workman's Comp.	75		196	121	160.99%	154	41	26.89%
20	659.1-8 Insurance - Other	74		70	(4)	-5.40%	152	(82)	-54.01%
21	660.1-8 Advertising Expense	6		7	1	23.02%	12	(5)	-40.19%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	47		0	(47)	-100.00%	97	(97)	-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	52		188	136	261.00%	107	81	75.51%
25	675.1-8 Miscellaneous Expenses	640		921	281	43.96%	1,316	(395)	-30.01%
26	**TOTAL WATER O&M EXPENSES**	**7,460**		**13,483**	**6,023**	**80.73%**	**15,344**	**(1,862)**	**-12.13%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,413**		**13,483**	**6,070**	**81.88%**	**15,248**	**(1,765)**	**-13.09%**
28	**Average ERC's**	**58**		**96**	**38**	**65.52%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**105.69%**			

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

Company: SSU / Seminole / Chuluota

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) %
1	601.1-8 Salaries & Wages - Employees	28,182		36,484	8,302	29.46%	30,057	6,427	21.38%
2	603.1-8 Salaries & Wages - Officers, Etc.	117		0	(117)	-100.00%	125	(125)	-100.00%
3	604.1-8 Employee Pensions & Benefits	1,815		6,947	5,132	282.73%	1,936	5,011	258.85%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	10,150		10,576	426	4.19%	10,825	(250)	-2.31%
6	616.1-8 Fuel for Power Purchased	57		0	(57)	-100.00%	61	(61)	-100.00%
7	618.1-8 Chemicals	10,331		7,536	(2,795)	-27.05%	11,018	(3,482)	-31.60%
8	620.1-8 Materials and Supplies	2,503		4,505	2,002	79.97%	2,670	1,835	68.74%
9	631.1-8 Contractual Services - Engr.	42		2	(40)	-94.72%	45	(43)	-95.05%
10	632.1-8 Contractual Services - Acct.	946		1,089	143	15.13%	1,009	80	7.94%
11	633.1-8 Contractual Services - Legal	439		443	4	0.88%	468	(25)	-5.42%
12	634.1-8 Contractual Services - Mgmt. Fees	139		0	(139)	-100.00%	148	(148)	-100.00%
13	635.1-8 Contractual Services - Other	7,237		1,875	(5,362)	-74.09%	7,719	(5,843)	-75.70%
14	641.1-8 Rental of Building/Real Prop.	152		211	59	38.90%	162	49	30.23%
15	642.1-8 Rental of Equipment	7		43	36	520.99%	7	36	482.24%
16	650.1-8 Transportation Expense	1,274		2,835	1,561	122.56%	1,359	1,477	108.67%
17	656.1-8 Insurance - Vehicle	1,035		642	(393)	-37.94%	1,104	(462)	-41.82%
18	657.1-8 Insurance - General Liability	1,340		748	(592)	-44.22%	1,429	(682)	-47.70%
19	658.1-8 Insurance - Workman's Comp.	1,066		1,226	160	12.88%	1,158	68	5.84%
20	659.1-8 Insurance - Other	243		438	195	80.13%	259	179	68.88%
21	660.1-8 Advertising Expense	0		46	46	N.A.	0	46	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	957		0	(957)	-100.00%	1,021	(1,021)	-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	330		1,174	844	255.66%	352	822	233.47%
25	675.1-8 Miscellaneous Expenses	5,410		6,320	910	16.82%	5,770	550	9.53%
26	**TOTAL WATER O&M EXPENSES**	**73,792**		**83,140**	**9,348**	**12.67%**	**78,702**	**4,438**	**5.64%**
27	**SUBTOTAL (less accts. 666 & 667)**	**72,835**		**83,140**	**10,305**	**14.15%**	**77,682**	**5,458**	**6.57%**
28	**Average ERC's**	**639**		**654**	**15**	**2.35%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multipler =**		**6.65%**			

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 Multipler = (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 and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Marion / Citrus 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) %
1	601.1-8 Salaries & Wages - Employees	11,447		18,616	7,169	62.63%	13,419	5,196	38.72%
2	603.1-8 Salaries & Wages - Officers, Etc.	437		0	(437)	-100.00%	512	(512)	-100.00%
3	604.1-8 Employee Pensions & Benefits	748		3,544	2,796	373.86%	877	2,668	304.21%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	5,125		6,014	889	17.35%	6,008	6	0.10%
6	616.1-8 Fuel for Power Purchased	83		213	130	157.20%	97	116	119.40%
7	618.1-8 Chemicals	364		82	(282)	-77.40%	427	(344)	-80.73%
8	620.1-8 Materials and Supplies	803		2,100	1,297	161.51%	941	1,159	123.07%
9	631.1-8 Contractual Services - Engr.	30		1	(29)	-95.95%	35	(34)	-96.55%
10	632.1-8 Contractual Services - Acct.	155		597	442	285.15%	182	415	228.54%
11	633.1-8 Contractual Services - Legal	824		243	(581)	-70.54%	966	(723)	-74.87%
12	634.1-8 Contractual Services - Mgmt. Fees	108		0	(108)	-100.00%	127	(127)	-100.00%
13	635.1-8 Contractual Services - Other	527		1,762	1,235	234.43%	618	1,145	185.28%
14	641.1-8 Rental of Building/Real Prop.	135		116	(19)	-14.29%	158	(43)	-26.88%
15	642.1-8 Rental of Equipment	(5)		4	9	-187.80%	(6)	10	-174.90%
16	650.1-8 Transportation Expense	1,416		1,941	525	37.10%	1,660	281	16.95%
17	656.1-8 Insurance - Vehicle	833		352	(481)	-57.74%	977	(624)	-63.95%
18	657.1-8 Insurance - General Liability	1,171		410	(761)	-65.01%	1,373	(963)	-70.15%
19	658.1-8 Insurance - Workman's Comp.	448		625	177	39.62%	525	100	19.10%
20	659.1-8 Insurance - Other	158		240	82	51.85%	185	55	29.53%
21	660.1-8 Advertising Expense	0		25	25	N.A.	0	25	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	3,794		0	(3,794)	-100.00%	4,448	(4,448)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	8		0	(8)	-100.00%	9	(9)	-100.00%
24	670.1-8 Bad Debt Expense	115		643	528	459.43%	135	509	377.20%
25	675.1-8 Miscellaneous Expenses	2,855		3,158	303	10.60%	3,347	(189)	-5.65%
26	**TOTAL WATER O&M EXPENSES**	**31,579**		**40,688**	**9,109**	**28.85%**	**37,020**	**3,668**	**9.91%**
27	**SUBTOTAL (less accts. 666 & 667)**	**27,777**		**40,688**	**12,911**	**46.48%**	**32,563**	**8,125**	**19.97%**
28	**Average ERC's**	**329**		**335**	**6**	**1.82%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**17.23%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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

Company: SSU / Citrus / Citrus Springs 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 12/31/77		(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	13,693		88,757	75,064	548.19%	93,143	(4,385)	-4.71%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	0		16,899	16,899	N.A.	0	16,899	N.A.
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	6,140		17,824	11,684	190.29%	41,766	(23,942)	-57.32%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	195		547	352	180.43%	1,326	(780)	-58.77%
8	620.1-8 Materials and Supplies	2,643		13,833	11,190	423.38%	17,978	(4,145)	-23.06%
9	631.1-8 Contractual Services - Engr.	0		6	6	N.A.	0	6	N.A.
10	632.1-8 Contractual Services - Acct.	0		2,789	2,789	N.A.	0	2,789	N.A.
11	633.1-8 Contractual Services - Legal	0		1,134	1,134	N.A.	0	1,134	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		6,195	6,195	N.A.	0	6,195	N.A.
14	641.1-8 Rental of Building/Real Prop.	0		594	594	N.A.	0	594	N.A.
15	642.1-8 Rental of Equipment	0		21	21	N.A.	0	21	N.A.
16	650.1-8 Transportation Expense	984		4,518	3,534	359.19%	6,693	(2,175)	-32.49%
17	656.1-8 Insurance - Vehicle	0		1,645	1,645	N.A.	0	1,645	N.A.
18	657.1-8 Insurance - General Liability	0		1,914	1,914	N.A.	0	1,914	N.A.
19	658.1-8 Insurance - Workman's Comp.	0		2,982	2,982	N.A.	0	2,982	N.A.
20	659.1-8 Insurance - Other	371		1,262	891	240.16%	2,524	(1,262)	-49.99%
21	660.1-8 Advertising Expense	0		118	118	N.A.	0	118	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	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	324		3,005	2,681	827.56%	2,204	801	36.36%
25	675.1-8 Miscellaneous Expenses	753		14,751	13,998	1858.93%	5,122	9,629	187.98%
26	**TOTAL WATER O&M EXPENSES**	**25,103**		**178,793**	**153,690**	**612.24%**	**170,756**	**8,037**	**4.71%**
27	**SUBTOTAL (less accts. 666 & 667)**	**25,103**		**178,793**	**153,690**	**612.24%**	**170,756**	**8,037**	**4.50%**
28	**Average ERC's**	**603**		**1,825**	**1,222**	**202.65%**			
29	**Average Consumer Price Index - U**	**60.6**		**136.2**	**76**	**124.75%**			
30				**Compounded Multiplier =**		**580.22%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 8904.

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

Company: SSU / Citrus / Crystal River Highlands

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 12/31/87	(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	5,936		7,422	1,486	25.03%	10,438	(3,017)	-28.90%
2	603.1-8 Salaries & Wages - Officers, Etc.	84		0	(84)	-100.00%	148	(148)	-100.00%
3	604.1-8 Employee Pensions & Benefits	145		1,413	1,268	874.54%	255	1,158	454.20%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	740		1,369	629	85.03%	1,301	68	5.22%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	687		754	67	9.77%	1,208	(454)	-37.57%
8	620.1-8 Materials and Supplies	186		912	726	390.24%	327	585	178.79%
9	631.1-8 Contractual Services - Engr.	6		0	(6)	-96.16%	11	(10)	-87.82%
10	632.1-8 Contractual Services - Acct.	30		113	83	277.69%	53	61	114.79%
11	633.1-8 Contractual Services - Legal	159		46	(113)	-71.02%	280	(234)	-83.52%
12	634.1-8 Contractual Services - Mgmt. Fees	21		0	(21)	-100.00%	37	(37)	-100.00%
13	635.1-8 Contractual Services - Other	484		1,331	847	174.98%	851	480	56.37%
14	641.1-8 Rental of Building/Real Prop.	26		22	(4)	-15.52%	46	(24)	-51.96%
15	642.1-8 Rental of Equipment	(1)		1	2	-183.32%	(2)	3	-147.39%
16	650.1-8 Transportation Expense	178		729	551	309.26%	313	416	132.75%
17	656.1-8 Insurance - Vehicle	161		67	(94)	-58.50%	283	(216)	-76.40%
18	657.1-8 Insurance - General Liability	226		78	(148)	-65.59%	397	(320)	-80.43%
19	658.1-8 Insurance - Workman's Comp.	87		249	162	186.63%	153	96	63.00%
20	659.1-8 Insurance - Other	31		46	15	46.90%	55	(9)	-16.46%
21	660.1-8 Advertising Expense	0		5	5	N.A.	0	5	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	81		0	(81)	-100.00%	142	(142)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	4	(4)	-100.00%
24	670.1-8 Bad Debt Expense	28		122	94	336.10%	49	73	149.00%
25	675.1-8 Miscellaneous Expenses	481		763	282	58.72%	846	(82)	-9.74%
26	**TOTAL WATER O&M EXPENSES**	**9,778**		**15,442**	**5,664**	**57.92%**	**17,194**	**(1,753)**	**-10.19%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,695**		**15,442**	**5,747**	**59.27%**	**17,048**	**(1,607)**	**-10.40%**
28	**Average ERC's**	**45**		**66**	**21**	**46.67%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**75.85%**			

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

Company: SSU / Orange / Daetwyler Shores

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 12/31/80	(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	5,070		7,689	2,619	51.65%	8,989	(1,300)	-14.46%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	365		1,464	1,079	280.23%	683	781	114.47%
4	610.1-8 Purchased Water	0		5,340	5,340	N.A.	0	5,340	N.A.
5	615.1-8 Purchased Power	3,453		1,475	(1,978)	-57.29%	6,122	(4,647)	-75.91%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	146		122	(24)	-16.38%	259	(137)	-52.84%
8	620.1-8 Materials and Supplies	2,534		829	(1,705)	-67.27%	4,492	(3,663)	-81.54%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	0		218	218	N.A.	0	218	N.A.
11	633.1-8 Contractual Services - Legal	0		89	89	N.A.	0	89	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	651		549	(102)	-15.67%	1,154	(605)	-52.44%
14	641.1-8 Rental of Building/Real Prop.	0		42	42	N.A.	0	42	N.A.
15	642.1-8 Rental of Equipment	0		64	64	N.A.	0	64	N.A.
16	650.1-8 Transportation Expense	668		364	(304)	-45.45%	1,184	(820)	-69.23%
17	656.1-8 Insurance - Vehicle	0		129	129	N.A.	0	129	N.A.
18	657.1-8 Insurance - General Liability	603		150	(453)	-75.17%	1,069	(919)	-85.99%
19	658.1-8 Insurance - Workman's Comp.	0		258	258	N.A.	0	258	N.A.
20	659.1-8 Insurance - Other	0		88	88	N.A.	0	88	N.A.
21	660.1-8 Advertising Expense	0		9	9	N.A.	0	9	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	798		0	(798)	-100.00%	1,415	(1,415)	-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	169		235	66	39.11%	300	(65)	-21.53%
25	675.1-8 Miscellaneous Expenses	287		1,304	1,017	354.32%	509	795	156.26%
26	**TOTAL WATER O&M EXPENSES**	**14,764**		**20,418**	**5,654**	**38.30%**	**26,175**	**(5,757)**	**-21.99%**
27	**SUBTOTAL (less accts. 666 & 667)**	**13,966**		**20,418**	**6,452**	**46.20%**	**24,760**	**(4,342)**	**-21.26%**
28	**Average ERC's**	**124**		**133**	**9**	**7.26%**			
29	**Average Consumer Price Index - U**	**82.4**		**136.2**	**54**	**65.29%**			
30				**Compounded Multiplier =**		**77.29%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10859, 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 and Allocated Expenses (6XX.1 - 6XX.8)

Company: DUI-SSU / Volusia / Deltona 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 12/31/82	(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-S Salaries & Wages - Employees	201,582		985,918	784,336	389.09%	637,297	348,621	54.70%
2	603.1-S Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-S Employee Pensions & Benefits	0		187,719	187,719	N.A.	0	187,719	N.A.
4	610.1-S Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-S Purchased Power	108,832		343,173	234,341	215.32%	344,070	(897)	-0.26%
6	616.1-S Fuel for Power Purchased	0		331	331	N.A.	0	331	N.A.
7	618.1-S Chemicals	6,445		18,399	11,954	185.47%	20,376	(1,977)	-9.70%
8	620.1-S Materials and Supplies	50,463		106,370	55,907	110.79%	159,538	(53,168)	-33.33%
9	631.1-S Contractual Services - Engr.	0		75	75	N.A.	0	75	N.A.
10	632.1-S Contractual Services - Acct.	0		36,991	36,991	N.A.	0	36,991	N.A.
11	633.1-S Contractual Services - Legal	0		15,041	15,041	N.A.	0	15,041	N.A.
12	634.1-S Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-S Contractual Services - Other	688		33,103	32,415	4711.55%	2,175	30,928	1421.93%
14	641.1-S Rental of Building/Real Prop.	1,610		7,171	5,561	345.38%	5,090	2,081	40.88%
15	642.1-S Rental of Equipment	0		436	436	N.A.	0	436	N.A.
16	650.1-S Transportation Expense	0		18,552	18,552	N.A.	0	18,552	N.A.
17	656.1-S Insurance - Vehicle	0		21,815	21,815	N.A.	0	21,815	N.A.
18	657.1-S Insurance - General Liability	0		25,389	25,389	N.A.	0	25,389	N.A.
19	658.1-S Insurance - Workman's Comp.	0		33,127	33,127	N.A.	0	33,127	N.A.
20	659.1-S Insurance - Other	2,077		14,867	12,790	615.77%	6,566	8,300	126.40%
21	660.1-S Advertising Expense	0		1,567	1,567	N.A.	0	1,567	N.A.
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	9,488		0	(9,488)	-100.00%	29,996	(29,996)	-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	1,041		39,864	38,823	3729.35%	3,291	36,572	1111.25%
25	675.1-S Miscellaneous Expenses	2,303		195,745	193,442	8399.55%	7,281	188,464	2588.47%
26	**TOTAL WATER O&M EXPENSES**	**384,529**		**2,085,651**	**1,701,122**	**442.39%**	**1,215,680**	**869,971**	**71.56%**
27	**SUBTOTAL (less accts. 666 & 667)**	**375,041**		**2,085,651**	**1,710,610**	**456.11%**	**1,185,684**	**899,967**	**43.15%**
28	**Average ERC's**	**10,310**		**23,094**	**12,784**	**124.00%**			
29	**Average Consumer Price Index - U**	**96.5**		**136.2**	**40**	**41.14%**			
30				**Compounded Multiplier =**		**216.15%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13366.

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

Company: SSU / Seminole / Del Ray 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	4,022		5,092	1,070	26.60%	4,191	901	21.49%
2	603.1-8 Salaries & Wages - Officers, Etc.	11		0	(11)	-100.00%	11	(11)	-100.00%
3	604.1-8 Employee Pensions & Benefits	177		969	792	447.72%	184	785	425.61%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	3,317		3,231	(86)	-2.58%	3,457	(225)	-6.52%
6	616.1-8 Fuel for Power Purchased	3		0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-8 Chemicals	81		54	(27)	-32.81%	84	(30)	-35.53%
8	620.1-8 Materials and Supplies	157		595	438	279.23%	164	432	263.92%
9	631.1-8 Contractual Services - Engr.	4		0	(4)	-94.93%	4	(4)	-95.13%
10	632.1-8 Contractual Services - Acct.	94		100	6	6.15%	98	2	1.86%
11	633.1-8 Contractual Services - Legal	20		41	21	102.86%	21	20	94.67%
12	634.1-8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	14	(14)	-100.00%
13	635.1-8 Contractual Services - Other	667		970	303	45.42%	695	275	39.55%
14	641.1-8 Rental of Building/Real Prop.	16		19	3	20.89%	17	3	16.01%
15	642.1-8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.1-8 Transportation Expense	125		547	422	337.47%	130	417	319.81%
17	656.1-8 Insurance - Vehicle	98		59	(39)	-39.96%	102	(43)	-42.38%
18	657.1-8 Insurance - General Liability	135		68	(67)	-49.27%	141	(72)	-51.32%
19	658.1-8 Insurance - Workman's Comp.	107		171	64	59.89%	112	60	53.43%
20	659.1-8 Insurance - Other	24		40	16	67.09%	25	15	60.34%
21	660.1-8 Advertising Expense	0		4	4	N.A.	0	4	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	957		0	(957)	-100.00%	997	(997)	-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	32		108	76	238.02%	33	74	222.45%
25	675.1-8 Miscellaneous Expenses	449		573	124	27.63%	468	105	22.48%
26	**TOTAL WATER O&M EXPENSES**	**10,509**		**12,643**	**2,134**	**20.31%**	**10,951**	**1,692**	**15.45%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,552**		**12,643**	**3,091**	**32.36%**	**9,954**	**2,689**	**21.27%**
28	**Average ERC's**	**77**		**77**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

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

Company: SSU / Seminole / Druid Hills

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) %
1	601.1-8 Salaries & Wages - Employees	8,918		11,664	2,746	30.79%	9,265	2,398	25.89%
2	603.1-8 Salaries & Wages - Officers, Etc.	48		0	(48)	-100.00%	50	(50)	-100.00%
3	604.1-8 Employee Pensions & Benefits	748		2,221	1,473	196.89%	777	1,444	185.76%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	7,137		6,920	(217)	-3.04%	7,415	(495)	-6.68%
6	616.1-8 Fuel for Power Purchased	4		0	(4)	-100.00%	4	(4)	-100.00%
7	618.1-8 Chemicals	8,723		4,041	(4,682)	-53.68%	9,063	(5,022)	-55.41%
8	620.1-8 Materials and Supplies	717		2,302	1,585	221.10%	745	1,557	209.07%
9	631.1-8 Contractual Services - Engr.	17		1	(16)	-94.90%	18	(17)	-95.09%
10	632.1-8 Contractual Services - Acct.	391		426	35	9.00%	406	20	4.91%
11	633.1-8 Contractual Services - Legal	87		173	86	99.18%	90	83	91.72%
12	634.1-8 Contractual Services - Mgmt. Fees	58		0	(58)	-100.00%	60	(60)	-100.00%
13	635.1-8 Contractual Services - Other	670		1,068	398	59.40%	696	372	53.42%
14	641.1-8 Rental of Building/Real Prop.	63		83	20	31.13%	65	17	26.22%
15	642.1-8 Rental of Equipment	3		3	0	4.47%	3	0	0.55%
16	650.1-8 Transportation Expense	533		737	204	38.20%	554	183	33.02%
17	656.1-8 Insurance - Vehicle	426		251	(175)	-41.00%	443	(191)	-43.21%
18	657.1-8 Insurance - General Liability	553		293	(260)	-47.11%	575	(282)	-49.09%
19	658.1-8 Insurance - Workman's Comp.	448		392	(56)	-12.52%	465	(74)	-15.80%
20	659.1-8 Insurance - Other	100		171	71	71.28%	104	67	64.86%
21	660.1-8 Advertising Expense	0		18	18	N.A.	0	18	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	995	(995)	-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	135		459	324	240.20%	140	319	227.45%
25	675.1-8 Miscellaneous Expenses	1,853		2,377	524	28.29%	1,925	452	23.48%
26	**TOTAL WATER O&M EXPENSES**	**32,590**		**33,599**	**1,009**	**3.10%**	**33,859**	**(260)**	**-0.77%**
27	***SUBTOTAL (less accts. 666 & 667)***	**31,632**		**33,599**	**1,967**	**6.22%**	**32,864**	**736**	**2.19%**
28	**Average ERC's**	**331**		**330**	**(1)**	**-0.30%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**3.89%**			

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

Company: SSU / Lake / East Lake Harris 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 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	4,829		6,523	1,694	35.07%	5,931	592	9.97%
2	603.1-8 Salaries & Wages - Officers, Etc.	234		0	(234)	-100.00%	287	(287)	-100.00%
3	604.1-8 Employee Pensions & Benefits	395		1,242	847	214.41%	485	757	155.98%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,014		991	(23)	-2.23%	1,245	(254)	-20.40%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	473		756	283	59.87%	581	175	30.16%
8	620.1-8 Materials and Supplies	268		688	420	156.58%	329	358	108.90%
9	631.1-8 Contractual Services - Engr.	34		1	(33)	-98.27%	42	(41)	-98.59%
10	632.1-8 Contractual Services - Acct.	303		289	(14)	-4.56%	372	(83)	-22.29%
11	633.1-8 Contractual Services - Legal	61		118	57	92.77%	75	43	56.95%
12	634.1-8 Contractual Services - Mgmt. Fees	94		0	(94)	-100.00%	115	(115)	-100.00%
13	635.1-8 Contractual Services - Other	227		1,181	954	420.26%	279	902	323.58%
14	641.1-8 Rental of Building/Real Prop.	233		56	(177)	-75.94%	286	(230)	-80.41%
15	642.1-8 Rental of Equipment	120		2	(118)	-98.23%	147	(145)	-98.56%
16	650.1-8 Transportation Expense	321		205	(116)	-36.19%	394	(189)	-48.05%
17	656.1-8 Insurance - Vehicle	618		171	(447)	-72.40%	759	(589)	-77.53%
18	657.1-8 Insurance - General Liability	376		198	(178)	-47.21%	462	(263)	-57.02%
19	658.1-8 Insurance - Workman's Comp.	226		219	(7)	-3.02%	278	(58)	-21.05%
20	659.1-8 Insurance - Other	223		116	(107)	-47.88%	274	(158)	-57.57%
21	660.1-8 Advertising Expense	18		12	(6)	-31.92%	22	(10)	-44.57%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	140		0	(140)	-100.00%	172	(172)	-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	157		312	155	98.50%	193	119	61.61%
25	675.1-8 Miscellaneous Expenses	1,916		1,530	(386)	-20.16%	2,353	(824)	-35.00%
26	**TOTAL WATER O&M EXPENSES**	**12,280**		**14,609**	**2,329**	**18.97%**	**15,083**	**(474)**	**-3.14%**
27	**SUBTOTAL (less accts. 666 & 667)**	**12,140**		**14,609**	**2,469**	**20.34%**	**14,911**	**(302)**	**-2.07%**
28	**Average ERC's**	**172**		**170**	**(2)**	**-1.16%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**22.83%**			

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

Company: SSU / Seminole / Fern Park

Docket No.: 920189-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) %
1	601.1-8 Salaries & Wages - Employees	7,165		8,720	1,555	21.71%	7,425	1,295	17.45%
2	603.1-8 Salaries & Wages - Officers, Etc.	32		0	(32)	-100.00%	33	(33)	-100.00%
3	604.1-8 Employee Pensions & Benefits	618		1,660	1,042	168.67%	640	1,020	159.26%
4	610.1-8 Purchased Water	4,923		769	(4,154)	-84.38%	5,102	(4,333)	-84.93%
5	615.1-8 Purchased Power	2,700		2,617	(83)	-3.07%	2,798	(181)	-6.47%
6	616.1-8 Fuel for Power Purchased	5		0	(5)	-100.00%	5	(5)	-100.00%
7	618.1-8 Chemicals	718		387	(331)	-46.12%	744	(357)	-48.00%
8	620.1-8 Materials and Supplies	371		1,547	1,176	316.95%	384	1,162	302.35%
9	631.1-8 Contractual Services - Engr.	14		1	(13)	-95.48%	15	(14)	-95.64%
10	632.1-8 Contractual Services - Acct.	320		311	(9)	-2.76%	332	(20)	-6.16%
11	633.1-8 Contractual Services - Legal	71		127	56	78.21%	74	53	71.97%
12	634.1-8 Contractual Services - Mgmt. Fees	47		0	(47)	-100.00%	49	(49)	-100.00%
13	635.1-8 Contractual Services - Other	496		1,318	822	165.77%	514	804	156.46%
14	641.1-8 Rental of Building/Real Prop.	53		60	7	13.81%	55	5	9.83%
15	642.1-8 Rental of Equipment	3		2	(1)	-23.72%	3	(1)	-26.39%
16	650.1-8 Transportation Expense	437		548	111	25.34%	453	95	20.95%
17	656.1-8 Insurance - Vehicle	354		184	(170)	-48.16%	367	(183)	-49.98%
18	657.1-8 Insurance - General Liability	459		214	(245)	-53.47%	476	(262)	-55.10%
19	658.1-8 Insurance - Workman's Comp.	376		293	(83)	-22.07%	390	(97)	-24.80%
20	659.1-8 Insurance - Other	84		125	41	48.68%	87	38	43.67%
21	660.1-8 Advertising Expense	0		13	13	N.A.	0	13	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	993	(993)	-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	114		335	221	194.16%	118	217	183.86%
25	675.1-8 Miscellaneous Expenses	1,535		1,666	131	8.53%	1,591	75	4.73%
26	**TOTAL WATER O&M EXPENSES**	**21,853**		**20,897**	**(956)**	**-4.38%**	**22,646**	**(1,749)**	**-7.72%**
27	**SUBTOTAL (less accts. 666 & 667)**	**20,895**		**20,897**	**2**	**0.01%**	**21,653**	**(757)**	**-3.62%**
28	**Average ERC's**	**180**		**179**	**(1)**	**-0.56%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**3.63%**			

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

Company: SSU / Lake / Fern 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 12/31/86		(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	3,934		5,375	1,441	36.63%	5,189	186	3.58%
2	603.1-8 Salaries & Wages - Officers, Etc.	151		0	(151)	-100.00%	199	(199)	-100.00%
3	604.1-8 Employee Pensions & Benefits	259		1,023	764	295.12%	342	682	199.56%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	2,159		2,155	(4)	-0.17%	2,848	(692)	-24.32%
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%	71	(31)	-44.05%
8	620.1-8 Materials and Supplies	321		335	14	4.49%	423	(88)	-20.78%
9	631.1-8 Contractual Services - Engr.	22		0	(22)	-98.06%	29	(29)	-98.54%
10	632.1-8 Contractual Services - Acct.	198		208	10	5.06%	261	(53)	-20.35%
11	633.1-8 Contractual Services - Legal	40		85	45	111.45%	53	32	60.31%
12	634.1-8 Contractual Services - Mgmt. Fees	62		0	(62)	-100.00%	82	(82)	-100.00%
13	635.1-8 Contractual Services - Other	40		666	626	1565.13%	53	613	1162.41%
14	641.1-8 Rental of Building/Real Prop.	153		40	(113)	-73.64%	202	(161)	-80.02%
15	642.1-8 Rental of Equipment	78		2	(76)	-98.04%	103	(101)	-98.51%
16	650.1-8 Transportation Expense	210		260	50	23.73%	277	(17)	-6.19%
17	656.1-8 Insurance - Vehicle	405		123	(282)	-69.71%	534	(412)	-77.04%
18	657.1-8 Insurance - General Liability	246		143	(103)	-41.96%	324	(182)	-56.00%
19	658.1-8 Insurance - Workman's Comp.	148		181	33	22.02%	195	(15)	-7.49%
20	659.1-8 Insurance - Other	146		84	(62)	-42.74%	193	(109)	-56.59%
21	660.1-8 Advertising Expense	12		9	(3)	-26.55%	16	(7)	-44.31%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	92		0	(92)	-100.00%	121	(121)	-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	103		224	121	117.64%	136	88	65.00%
25	675.1-8 Miscellaneous Expenses	1,257		1,100	(157)	-12.47%	1,658	(558)	-33.64%
26	**TOTAL WATER O&M EXPENSES**	**10,090**		**12,052**	**1,962**	**19.45%**	**13,309**	**(1,256)**	**-9.44%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,998**		**12,052**	**2,054**	**20.55%**	**13,187**	**(1,135)**	**-9.42%**
28	**Average ERC's**	**114**		**121**	**7**	**6.14%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**31.90%**			

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 CPI-U) - 1. (Standard Operating Procedure No. 2010).

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

Company: SSU / Martin / Fisherman's Haven

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-S Salaries & Wages - Employees	4,884		7,644	2,760	56.51%	5,709	1,935	33.90%
2	603.1-S Salaries & Wages - Officers, Etc.	26		0	(26)	-100.00%	30	(30)	-100.00%
3	604.1-S Employee Pensions & Benefits	433		1,455	1,022	236.13%	506	949	187.56%
4	610.1-S Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-S Purchased Power	2,410		2,407	(3)	-0.12%	2,817	(410)	-14.55%
6	616.1-S Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-S Chemicals	632		440	(192)	-30.32%	739	(298)	-40.39%
8	620.1-S Materials and Supplies	429		500	71	16.59%	501	(1)	-0.26%
9	631.1-S Contractual Services - Engr.	11		0	(11)	-95.72%	13	(12)	-96.33%
10	632.1-S Contractual Services - Acct.	218		232	14	6.28%	255	(23)	-9.08%
11	633.1-S Contractual Services - Legal	87		94	7	8.29%	102	(7)	-7.36%
12	634.1-S Contractual Services - Mgmt. Fees	41		0	(41)	-100.00%	48	(48)	-100.00%
13	635.1-S Contractual Services - Other	754		1,065	311	41.27%	881	184	20.86%
14	641.1-S Rental of Building/Real Prop.	57		45	(12)	-21.21%	67	(22)	-32.59%
15	642.1-S Rental of Equipment	34		2	(32)	-94.99%	40	(38)	-95.71%
16	650.1-S Transportation Expense	12		237	225	1879.10%	14	223	1593.15%
17	656.1-S Insurance - Vehicle	598		137	(461)	-77.15%	699	(562)	-80.45%
18	657.1-S Insurance - General Liability	453		159	(294)	-64.90%	530	(370)	-69.97%
19	658.1-S Insurance - Workman's Comp.	245		257	12	4.83%	286	(30)	-10.31%
20	659.1-S Insurance - Other	56		93	37	66.28%	65	28	42.25%
21	660.1-S Advertising Expense	0		10	10	N.A.	0	10	N.A.
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	1,323		0	(1,323)	-100.00%	1,546	(1,546)	-100.00%
23	667.1-S Reg. Comm. Exp. - Other	4		0	(4)	-100.00%	5	(5)	-100.00%
24	670.1-S Bad Debt Expense	50		250	200	399.36%	58	191	327.21%
25	675.1-S Miscellaneous Expenses	2,102		1,226	(876)	-41.70%	2,457	(1,231)	-50.12%
26	**TOTAL WATER O&M EXPENSES**	**14,859**		**16,253**	**1,394**	**9.38%**	**17,368**	**(1,115)**	**-6.42%**
27	**SUBTOTAL (less accts. 666 & 667)**	**13,532**		**16,253**	**2,721**	**20.11%**	**15,817**	**436**	**2.68%**
28	***Average ERC's***	**131**		**133**	**2**	**1.53%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**16.89%**			

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

Company: SSU / Osceola / Fountains

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 12/31/91	(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	3,687	3,687	0	0.00%	3,687	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	702	702	0	0.00%	702	0	0.00%
4	610.1-8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	484	484	0	0.00%	484	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	103	103	0	0.00%	103	0	0.00%
8	620.1-8 Materials and Supplies	420	420	0	0.00%	420	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.	14	14	0	0.00%	14	0	0.00%
11	633.1-8 Contractual Services - Legal	6	6	0	0.00%	6	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	99	99	0	0.00%	99	0	0.00%
14	641.1-8 Rental of Building/Real Prop.	3	3	0	0.00%	3	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	1,043	1,043	0	0.00%	1,043	0	0.00%
17	656.1-8 Insurance - Vehicle	8	8	0	0.00%	8	0	0.00%
18	657.1-8 Insurance - General Liability	9	9	0	0.00%	9	0	0.00%
19	658.1-8 Insurance - Workman's Comp.	124	124	0	0.00%	124	0	0.00%
20	659.1-8 Insurance - Other	5	5	0	0.00%	5	0	0.00%
21	660.1-8 Advertising Expense	1	1	0	0.00%	1	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	15	15	0	0.00%	15	0	0.00%
25	675.1-8 Miscellaneous Expenses	308	308	0	0.00%	308	0	0.00%
26	**TOTAL WATER O&M EXPENSES**	7,031	7,031	0	0.00%	7,031	0	0.00%
27	**SUBTOTAL (less accts. 666 & 667)**	7,031	7,031	0	0.00%	7,031	0	0.00%
28	**Average ERC's**	4	4	0	0.00%			
29	**Average Consumer Price Index - U**	136.2	136.2	0	0.00%			
30			**Compounded Multiplier =**		0.00%			

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (1.30 + 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 and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Martin / Fox Run

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	5,749		17,051	11,302	196.59%	8,510	8,541	100.36%
2	603.1-8 Salaries & Wages - Officers, Etc.	15		0	(15)	-100.00%	22	(22)	-100.00%
3	604.1-8 Employee Pensions & Benefits	182		3,246	3,064	1683.78%	269	2,977	1105.05%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	998		4,129	3,131	313.77%	1,477	2,652	179.53%
6	616.1-8 Fuel for Power Purchased	0		279	279	N.A.	0	279	N.A.
7	618.1-8 Chemicals	632		440	(192)	-30.32%	936	(495)	-52.93%
8	620.1-8 Materials and Supplies	762		1,293	531	69.67%	1,128	165	14.62%
9	631.1-8 Contractual Services - Engr.	5		0	(5)	-93.67%	7	(7)	-95.72%
10	632.1-8 Contractual Services - Acct.	90		156	66	72.87%	133	22	16.79%
11	633.1-8 Contractual Services - Legal	37		63	26	70.98%	55	8	15.51%
12	634.1-8 Contractual Services - Mgmt. Fees	17		0	(17)	-100.00%	25	(25)	-100.00%
13	635.1-8 Contractual Services - Other	372		1,693	1,321	355.00%	551	1,142	207.38%
14	641.1-8 Rental of Building/Real Prop.	24		330	306	1275.67%	36	295	829.35%
15	642.1-8 Rental of Equipment	19		1	(18)	-93.98%	28	(27)	-95.93%
16	650.1-8 Transportation Expense	156		887	731	468.90%	231	657	284.33%
17	656.1-8 Insurance - Vehicle	113		92	(21)	-18.80%	167	(76)	-45.15%
18	657.1-8 Insurance - General Liability	198		107	(91)	-46.07%	293	(186)	-63.57%
19	658.1-8 Insurance - Workman's Comp.	100		573	473	472.91%	148	425	287.03%
20	659.1-8 Insurance - Other	23		63	40	171.87%	34	28	83.66%
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.	12		0	(12)	-100.00%	18	(18)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	6		0	(6)	-100.00%	9	(9)	-100.00%
24	670.1-8 Bad Debt Expense	20		168	148	738.35%	30	138	466.35%
25	675.1-8 Miscellaneous Expenses	1,245		867	(378)	-30.35%	1,843	(976)	-52.95%
26	**TOTAL WATER O&M EXPENSES**	**10,775**		**31,445**	**20,670**	**191.83%**	**15,950**	**15,495**	**97.15%**
27	**SUBTOTAL (less accts. 666 & 667)**	**10,757**		**31,445**	**20,688**	**192.32%**	**15,923**	**1 ,522**	**49.36%**
28	***Average ERC's***	**70**		**90**	**20**	**28.57%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**48.03%**			

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

Company: SSU / Lake / Friendly Center

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	1,648		1,949	301	18.24%	1,781	168	9.42%
2	603.1-8 Salaries & Wages - Officers, Etc.	28		0	(28)	-100.00%	30	(30)	-100.00%
3	604.1-8 Employee Pensions & Benefits	48		371	323	672.95%	52	319	615.29%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	343		424	81	23.57%	371	53	14.35%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	372		100	(272)	-73.11%	402	(302)	-75.11%
8	620.1-8 Materials and Supplies	157		107	(50)	-31.75%	170	(63)	-36.85%
9	631.1-8 Contractual Services - Engr.	4		0	(4)	-98.26%	4	(4)	-98.41%
10	632.1-8 Contractual Services - Acct.	37		34	(3)	-8.59%	40	(6)	-15.40%
11	633.1-8 Contractual Services - Legal	8		14	6	71.91%	9	5	59.09%
12	634.1-8 Contractual Services - Mgmt. Fees	12		0	(12)	-100.00%	13	(13)	-100.00%
13	635.1-8 Contractual Services - Other	174		1,178	1,004	577.15%	188	990	526.63%
14	641.1-8 Rental of Building/Real Prop.	29		7	(22)	-77.39%	31	(25)	-79.08%
15	642.1-8 Rental of Equipment	15		0	(15)	-98.34%	16	(16)	-98.47%
16	650.1-8 Transportation Expense	39		162	123	314.14%	42	119	283.24%
17	656.1-8 Insurance - Vehicle	75		20	(55)	-73.40%	81	(61)	-75.39%
18	657.1-8 Insurance - General Liability	46		23	(23)	-49.53%	50	(26)	-53.30%
19	658.1-8 Insurance - Workman's Comp.	28		65	37	133.83%	30	35	116.39%
20	659.1-8 Insurance - Other	27		14	(13)	-49.65%	29	(16)	-53.41%
21	660.1-8 Advertising Expense	2		1	(1)	-28.34%	2	(1)	-33.68%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	17		0	(17)	-100.00%	18	(18)	-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	19		36	17	91.84%	21	16	77.53%
25	675.1-8 Miscellaneous Expenses	233		179	(54)	-23.22%	252	(73)	-28.94%
26	**TOTAL WATER O&M EXPENSES**	**3,361**		**4,684**	**1,323**	**39.36%**	**3,632**	**1,052**	**28.96%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,344**		**4,684**	**1,340**	**40.07%**	**3,514**	**1,070**	**22.85%**
28	**Average ERC's**	**23**		**20**	**(3)**	**-13.04%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**8.06%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17166, 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 and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Citrus / Golden 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 12/31/86 (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	5,665	7,662	1,997	35.26%	7,632	30	0.40%
2	603.1-8 Salaries & Wages - Officers, Etc.	138	0	(138)	-100.00%	186	(186)	-100.00%
3	604.1-8 Employee Pensions & Benefits	237	1,459	1,222	515.57%	319	1,140	356.92%
4	610.1-8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	61	676	615	1008.82%	82	594	723.04%
6	616.1-8 Fuel for Power Purchased	610	0	(610)	-100.00%	822	(822)	-100.00%
7	618.1-8 Chemicals	1,826	967	(859)	-47.06%	2,460	(1,493)	-60.71%
8	620.1-8 Materials and Supplies	106	371	265	250.28%	143	228	160.00%
9	631.1-8 Contractual Services - Engr.	20	0	(20)	-98.18%	27	(27)	-98.66%
10	632.1-8 Contractual Services - Acct.	182	178	(4)	-2.43%	245	(68)	-27.58%
11	633.1-8 Contractual Services - Legal	37	72	35	95.14%	50	22	44.85%
12	634.1-8 Contractual Services - Mgmt. Fees	56	0	(56)	-100.00%	75	(75)	-100.00%
13	635.1-8 Contractual Services - Other	261	1,268	1,007	385.89%	352	917	260.66%
14	641.1-8 Rental of Building/Real Prop.	140	34	(106)	-75.41%	189	(154)	-81.75%
15	642.1-8 Rental of Equipment	64	1	(63)	-97.96%	86	(85)	-98.49%
16	650.1-8 Transportation Expense	208	654	446	214.49%	280	374	133.43%
17	656.1-8 Insurance - Vehicle	371	105	(266)	-71.77%	500	(395)	-79.05%
18	657.1-8 Insurance - General Liability	225	122	(103)	-45.83%	303	(181)	-59.79%
19	658.1-8 Insurance - Workman's Comp.	135	257	122	90.71%	182	76	41.55%
20	659.1-8 Insurance - Other	134	71	(63)	-46.74%	181	(109)	-60.47%
21	660.1-8 Advertising Expense	11	8	(3)	-31.60%	15	(7)	-49.23%
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	94	191	97	103.58%	127	65	51.11%
25	675.1-8 Miscellaneous Expenses	1,132	939	(193)	-17.03%	1,525	(586)	-38.41%
26	**TOTAL WATER O&M EXPENSES**	**11,713**	**15,037**	**3,324**	**28.38%**	**15,780**	**(743)**	**-4.71%**
27	**SUBTOTAL (less accts. 666 & 667)**	**11,713**	**15,037**	**3,324**	**28.38%**	**15,780**	**(743)**	**-4.94%**
28	**Average ERC's**	**107**	**116**	**9**	**8.41%**			
29	**Average Consumer Price Index - U**	**109.6**	**135.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**34.72%**			

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

Company: SSU / Citrus / Gospel Island 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
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	1,449	4,332	2,883	198.99%	2,669	1,663	62.31%
2	603.1-8 Salaries & Wages - Officers, Etc.	1	0	(1)	-100.00%	2	(2)	-100.00%
3	604.1-8 Employee Pensions & Benefits	12	825	813	6774.00%	22	803	3631.62%
4	610.1-8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	154	288	134	86.98%	284	4	1.50%
6	616.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	19	0	(19)	-100.00%	35	(35)	-100.00%
8	620.1-8 Materials and Supplies	79	1,968	1,889	2390.53%	146	1,822	1252.01%
9	631.1-8 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	6	14	8	125.49%	11	2	22.41%
11	633.1-8 Contractual Services - Legal	3	6	3	83.37%	6	(0)	-0.45%
12	634.1-8 Contractual Services - Mgmt. Fees	1	0	(1)	-100.00%	2	(2)	-100.00%
13	635.1-8 Contractual Services - Other	129	1,187	1,058	820.43%	238	950	399.66%
14	641.1-8 Rental of Building/Real Prop.	2	3	1	31.13%	4	(1)	-28.81%
15	642.1-8 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
16	650.1-8 Transportation Expense	12	488	476	3967.14%	22	466	2107.89%
17	656.1-8 Insurance - Vehicle	8	8	(0)	-0.27%	15	(7)	-45.86%
18	657.1-8 Insurance - General Liability	14	9	(5)	-33.67%	26	(17)	-63.99%
19	658.1-8 Insurance - Workman's Comp.	7	146	139	1979.53%	13	133	1028.89%
20	659.1-8 Insurance - Other	1	5	4	443.74%	2	4	195.18%
21	660.1-8 Advertising Expense	0	1	1	N.A.	0	1	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	0	0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	1	15	14	1358.00%	2	13	691.49%
25	675.1-8 Miscellaneous Expenses	41	72	31	74.54%	76	(4)	-5.25%
26	**TOTAL WATER O&M EXPENSES**	**1,939**	**9,365**	**7,426**	**382.97%**	**3,572**	**5,793**	**162.19%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,939**	**9,365**	**7,426**	**382.97%**	**3,572**	**5,793**	**61.86%**
28	**Average ERC's**	**5**	**8**	**3**	**60.00%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**84.21%**			

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

Company: SSU / Lake / Grand 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	(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	4,929		3,431	(1,498)	-30.39%	8,921	(5,490)	-61.54%
2	603.1-8 Salaries & Wages - Officers, Etc.	2		0	(2)	-100.00%	4	(4)	-100.00%
3	604.1-8 Employee Pensions & Benefits	863		653	(210)	-24.30%	1,562	(909)	-58.18%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	306		465	159	51.95%	554	(89)	-16.04%
6	*616.1-8 Fuel for Power Purchased*	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	13		21	8	63.08%	24	(2)	-9.90%
8	620.1-8 Materials and Supplies	395		205	(190)	-48.02%	715	(510)	-71.28%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	106		112	6	5.30%	192	(80)	-41.82%
11	633.1-8 Contractual Services - Legal	67		45	(22)	-32.26%	121	(76)	-62.57%
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	1,396		464	(932)	-66.79%	2,527	(2,063)	-81.65%
14	641.1-8 Rental of Building/Real Prop.	0		22	22	N.A.	0	22	N.A.
15	642.1-8 Rental of Equipment	8		1	(7)	-89.74%	14	(14)	-94.33%
16	650.1-8 Transportation Expense	358		196	(162)	-45.21%	648	(452)	-69.73%
17	656.1-8 Insurance - Vehicle	132		66	(66)	-50.13%	239	(173)	-72.45%
18	657.1-8 Insurance - General Liability	108		77	(31)	-29.07%	195	(119)	-60.81%
19	658.1-8 Insurance - Workman's Comp.	0		115	115	N.A.	0	115	N.A.
20	659.1-8 Insurance - Other	56		45	(11)	-19.90%	101	(56)	-55.74%
21	*660.1-8 Advertising Expense*	14		5	(9)	-66.22%	25	(21)	-81.33%
22	666.1-8 Reg. Comm. Exp - Rate Case Amort.	430		0	(430)	-100.00%	778	(778)	-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	0		120	120	N.A.	0	120	N.A.
25	675.1-8 Miscellaneous Expenses	573		590	17	3.03%	1,037	(447)	-43.07%
26	**TOTAL WATER O&M EXPENSES**	**9,756**		**6,633**	**(3,123)**	**-32.01%**	**17,658**	**(11,024)**	**-62.43%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,326**		**6,633**	**(2,693)**	**-28.87%**	**16,879**	**(10,246)**	**-154.46%**
28	**Average ERC's**	**38**		**66**	**28**	**73.68%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				***Compounded Multiplier =***		**80.99%**			

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

Company: SSU / Seminole / Harmony Homes

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	3,650		4,818	1,168	31.99%	3,804	1,014	26.66%
2	603.1-8 Salaries & Wages - Officers, Etc.	14		0	(14)	-100.00%	15	(15)	-100.00%
3	604.1-8 Employee Pensions & Benefits	208		917	709	341.01%	217	701	323.20%
4	610.1-8 Purchased Water	5,614		368	(5,246)	-93.45%	5,850	(5,482)	-93.71%
5	615.1-8 Purchased Power	443		902	459	103.59%	462	440	95.37%
6	616.1-8 Fuel for Power Purchased	3		0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-8 Chemicals	686		1,037	351	51.18%	715	322	45.07%
8	620.1-8 Materials and Supplies	165		805	640	387.59%	172	633	367.90%
9	631.1-8 Contractual Services - Engr.	4		0	(4)	-94.50%	4	(4)	-94.72%
10	632.1-8 Contractual Services - Acct.	111		108	(3)	-2.49%	116	(7)	-6.43%
11	633.1-8 Contractual Services - Legal	24		44	20	83.37%	25	19	75.97%
12	634.1-8 Contractual Services - Mgmt. Fees	18		0	(18)	-100.00%	19	(19)	-100.00%
13	635.1-8 Contractual Services - Other	633		991	358	56.51%	660	331	50.19%
14	641.1-8 Rental of Building/Real Prop.	18		21	3	16.56%	19	2	11.86%
15	642.1-8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.1-8 Transportation Expense	146		476	330	225.78%	152	323	212.62%
17	656.1-8 Insurance - Vehicle	120		64	(56)	-46.81%	125	(61)	-48.96%
18	657.1-8 Insurance - General Liability	154		74	(80)	-51.76%	160	(86)	-53.71%
19	658.1-8 Insurance - Workman's Comp.	125		162	37	29.50%	130	32	24.27%
20	659.1-8 Insurance - Other	29		43	14	50.00%	30	13	43.94%
21	660.1-8 Advertising Expense	0		5	5	N.A.	0	5	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	998	(998)	-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	39		117	78	199.08%	41	76	187.00%
25	675.1-8 Miscellaneous Expenses	524		721	197	37.67%	546	175	32.11%
26	**TOTAL WATER O&M EXPENSES**	**13,686**		**11,673**	**(2,013)**	**-14.71%**	**14,262**	**(2,589)**	**-18.15%**
27	**SUBTOTAL (less accts. 666 & 667)**	**12,728**		**11,673**	**(1,055)**	**-8.29%**	**13,264**	**(1,591)**	**-13.63%**
28	**Average ERC's**	**63**		**63**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

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

Company: SSU / Putnam / Hermits Cove

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) %
1	601.1-8 Salaries & Wages - Employees	7,234		8,537	1,303	18.02%	9,543	(1,006)	-10.54%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	444		1,626	1,182	266.10%	586	1,040	177.53%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,152		1,033	(119)	-10.35%	1,520	(487)	-32.04%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	301		42	(259)	-85.91%	397	(355)	-89.32%
8	620.1-8 Materials and Supplies	929		1,332	403	43.38%	1,226	107	8.68%
9	631.1-8 Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
10	632.1-8 Contractual Services - Acct.	0		301	301	N.A.	0	301	N.A.
11	633.1-8 Contractual Services - Legal	0		122	122	N.A.	0	122	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	65		634	569	875.35%	86	548	639.36%
14	641.1-8 Rental of Building/Real Prop.	0		58	58	N.A.	0	58	N.A.
15	642.1-8 Rental of Equipment	483		2	(481)	-99.54%	637	(635)	-99.65%
16	650.1-8 Transportation Expense	640		527	(113)	-17.67%	844	(317)	-37.59%
17	656.1-8 Insurance - Vehicle	0		178	178	N.A.	0	178	N.A.
18	657.1-8 Insurance - General Liability	301		207	(94)	-31.36%	397	(190)	-47.97%
19	658.1-8 Insurance - Workman's Comp.	0		287	287	N.A.	0	287	N.A.
20	659.1-8 Insurance - Other	0		121	121	N.A.	0	121	N.A.
21	660.1-8 Advertising Expense	0		13	13	N.A.	0	13	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	234		0	(234)	-100.00%	309	(309)	-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	135		324	189	140.30%	178	146	82.16%
25	675.1-8 Miscellaneous Expenses	1,099		1,592	493	44.86%	1,450	142	9.83%
26	**TOTAL WATER O&M EXPENSES**	13,017		16,937	3,920	30.11%	17,172	(235)	-1.37%
27	**SUBTOTAL (less accts. 666 & 667)**	12,783		16,937	4,154	32.50%	16,863	74	0.44%
28	**Average ERC's**	166		173	7	4.22%			
29	**Average Consumer Price Index - U**	107.6		136.2	29	26.58%			
30				**Compounded Multiplier =**		31.92%			

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

Company: SSU / Lake / Hobby Hills

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) (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	601.1-8 Salaries & Wages - Employees	3,252	6,332	3,080	94.70%	4,221	2,111	50.01%
2	603.1-8 Salaries & Wages - Officers, Etc.	133	0	(133)	-100.00%	173	(173)	-100.00%
3	604.1-8 Employee Pensions & Benefits	228	1,206	978	428.74%	296	910	307.37%
4	610.1-8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,268	1,005	(263)	-20.78%	1,646	(641)	-38.96%
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%	70	(30)	-43.14%
8	620.1-8 Materials and Supplies	312	683	371	118.91%	405	278	68.66%
9	631.1-8 Contractual Services - Engr.	20	0	(20)	-98.25%	26	(26)	-98.65%
10	632.1-8 Contractual Services - Acct.	175	172	(3)	-1.43%	227	(55)	-24.06%
11	633.1-8 Contractual Services - Legal	36	70	34	94.83%	47	23	50.11%
12	634.1-8 Contractual Services - Mgmt. Fees	54	0	(54)	-100.00%	70	(70)	-100.00%
13	635.1-8 Contractual Services - Other	201	1,501	1,300	646.82%	261	1,240	475.39%
14	641.1-8 Rental of Building/Real Prop.	135	33	(102)	-75.23%	175	(142)	-80.92%
15	642.1-8 Rental of Equipment	69	168	99	143.79%	90	79	87.83%
16	650.1-8 Transportation Expense	182	383	201	110.64%	236	147	62.29%
17	656.1-8 Insurance - Vehicle	357	102	(255)	-71.50%	463	(362)	-78.05%
18	657.1-8 Insurance - General Liability	217	118	(99)	-45.44%	282	(163)	-57.96%
19	658.1-8 Insurance - Workman's Comp.	130	213	83	63.65%	169	44	26.08%
20	659.1-8 Insurance - Other	129	69	(60)	-46.26%	167	(98)	-58.59%
21	660.1-8 Advertising Expense	11	7	(4)	-33.55%	14	(7)	-48.80%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	81	0	(81)	-100.00%	105	(105)	-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	91	186	95	104.28%	118	68	57.39%
25	675.1-8 Miscellaneous Expenses	1,109	1,036	(73)	-6.55%	1,439	(403)	-28.00%
26	**TOTAL WATER O&M EXPENSES**	**8,244**	**13,325**	**5,081**	**61.64%**	**10,700**	**2,625**	**24.53%**
27	**SUBTOTAL (less accts. 666 & 667)**	**8,163**	**13,325**	**5,162**	**63.24%**	**10,595**	**2,730**	**20.49%**
28	**Average ERC's**	**90**	**94**	**4**	**4.44%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**29.79%**			

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

Company: SSU / Lake / Holiday Haven

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	2,056	6,579	4,523	219.98%	2,156	4,423	205.17%
2	603.1-8 Salaries & Wages - Officers, Etc.	24	0	(24)	-100.00%	25	(25)	-100.00%
3	604.1-8 Employee Pensions & Benefits	277	1,253	976	352.20%	290	962	331.27%
4	610.1-8 Purchased Water	8,115	8,950	835	10.28%	8,509	441	5.18%
5	615.1-8 Purchased Power	23	49	26	113.76%	24	25	103.87%
6	616.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	10	0	(10)	-100.00%	10	(10)	-100.00%
8	620.1-8 Materials and Supplies	353	1,433	1,080	305.83%	370	1,062	287.05%
9	631.1-8 Contractual Services - Engr.	7	0	(7)	-94.45%	7	(7)	-94.70%
10	632.1-8 Contractual Services - Acct.	137	191	54	39.49%	144	47	33.04%
11	633.1-8 Contractual Services - Legal	(790)	78	868	-109.84%	(828)	906	-109.38%
12	634.1-8 Contractual Services - Mgmt. Fees	26	0	(26)	-100.00%	27	(27)	-100.00%
13	635.1-8 Contractual Services - Other	21	318	297	1412.66%	22	296	1342.67%
14	641.1-8 Rental of Building/Real Prop.	37	37	0	0.12%	39	(2)	-4.51%
15	642.1-8 Rental of Equipment	0	1	1	N.A.	0	1	N.A.
16	650.1-8 Transportation Expense	202	422	220	108.69%	212	210	99.04%
17	656.1-8 Insurance - Vehicle	172	113	(59)	-34.48%	180	(68)	-37.51%
18	657.1-8 Insurance - General Liability	305	131	(174)	-57.00%	320	(189)	-58.99%
19	658.1-8 Insurance - Workman's Comp.	149	221	72	48.35%	156	65	41.49%
20	659.1-8 Insurance - Other	35	77	42	119.44%	37	40	109.29%
21	660.1-8 Advertising Expense	0	8	8	N.A.	0	8	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	685	0	(685)	-100.00%	718	(718)	-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	92	206	114	123.85%	96	109	113.49%
25	675.1-8 Miscellaneous Expenses	792	1,011	219	27.63%	830	180	21.72%
26	**TOTAL WATER O&M EXPENSES**	**12,729**	**21,076**	**8,347**	**65.57%**	**13,347**	**7,729**	**57.91%**
27	**SUBTOTAL (less accts. 666 & 667)**	**12,043**	**21,076**	**9,033**	**75.01%**	**12,627**	**8,449**	**40.09%**
28	**Average ERC's**	**112**	**102**	**(10)**	**-8.93%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**4.85%**			

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

Company: SSU / Orange / Holiday Heights

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	2,296		5,154	2,858	124.49%	2,747	2,407	87.63%
2	603.1-8 Salaries & Wages - Officers, Etc.	12		0	(12)	-100.00%	14	(14)	-100.00%
3	604.1-8 Employee Pensions & Benefits	129		981	852	660.75%	154	827	535.63%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	689		758	69	10.07%	824	(66)	-8.00%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	1		42	41	4140.00%	1	41	3443.79%
8	620.1-8 Materials and Supplies	66		461	395	598.37%	79	382	483.70%
9	631.1-8 Contractual Services - Engr.	3		0	(3)	-93.92%	4	(3)	-94.92%
10	632.1-8 Contractual Services - Acct.	65		90	25	37.89%	78	12	15.25%
11	633.1-8 Contractual Services - Legal	26		36	10	40.18%	31	5	17.16%
12	634.1-8 Contractual Services - Mgmt. Fees	12		0	(12)	-100.00%	14	(14)	-100.00%
13	635.1-8 Contractual Services - Other	356		199	(157)	-44.01%	426	(227)	-53.21%
14	641.1-8 Rental of Building/Real Prop.	17		17	0	2.21%	20	(3)	-14.58%
15	642.1-8 Rental of Equipment	0		50	50	N.A.	0	50	N.A.
16	650.1-8 Transportation Expense	105		333	228	217.25%	126	207	165.16%
17	656.1-8 Insurance - Vehicle	80		53	(27)	-33.93%	96	(43)	-44.78%
18	657.1-8 Insurance - General Liability	141		62	(79)	-56.37%	169	(107)	-63.53%
19	658.1-8 Insurance - Workman's Comp.	70		173	103	147.40%	84	89	106.78%
20	659.1-8 Insurance - Other	16		36	20	125.14%	19	17	88.17%
21	660.1-8 Advertising Expense	0		4	4	N.A.	0	4	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	1		0	(1)	-100.00%	1	(1)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	2	(2)	-100.00%
24	670.1-8 Bad Debt Expense	13		97	84	643.02%	16	81	521.01%
25	675.1-8 Miscellaneous Expenses	317		495	178	56.07%	379	115	30.44%
26	**TOTAL WATER O&M EXPENSES**	**4,417**		**9,042**	**4,625**	**104.70%**	**5,285**	**3,757**	**71.09%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,414**		**9,042**	**4,628**	**104.84%**	**5,281**	**3,761**	**41.59%**
28	**Average ERC's**	**51**		**53**	**2**	**3.92%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**19.65%**			

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

Company: SSU / Lake / Imperial Mobile 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 12/31/89	(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	601.1-8 Salaries & Wages - Employees	7,365	10,472	3,107	42.19%	8,296	2,176	26.23%
2	603.1-8 Salaries & Wages - Officers, Etc.	220	0	(220)	-100.00%	248	(248)	-100.00%
3	604.1-8 Employee Pensions & Benefits	1,240	1,994	754	60.80%	1,397	597	42.75%
4	610.1-8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	2,134	2,309	175	8.18%	2,404	(95)	-3.96%
6	616.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	191	260	69	36.27%	215	45	20.97%
8	620.1-8 Materials and Supplies	437	3,255	2,818	644.86%	492	2,763	561.26%
9	631.1-8 Contractual Services - Engr.	5	1	(4)	-83.14%	6	(5)	-85.03%
10	632.1-8 Contractual Services - Acct.	427	414	(13)	-2.97%	481	(67)	-13.66%
11	633.1-8 Contractual Services - Legal	64	168	104	163.24%	72	96	133.70%
12	634.1-8 Contractual Services - Mgmt. Fees	13	0	(13)	-100.00%	15	(15)	-100.00%
13	635.1-8 Contractual Services - Other	492	929	437	88.90%	554	375	67.69%
14	641.1-8 Rental of Building/Real Prop.	67	80	13	19.88%	75	5	6.42%
15	642.1-8 Rental of Equipment	430	28	(402)	-93.38%	484	(456)	-94.12%
16	650.1-8 Transportation Expense	654	432	(222)	-33.89%	737	(304)	-41.31%
17	656.1-8 Insurance - Vehicle	402	244	(158)	-39.22%	453	(208)	-46.04%
18	657.1-8 Insurance - General Liability	416	284	(132)	-31.64%	469	(184)	-39.31%
19	658.1-8 Insurance - Workman's Comp.	398	352	(46)	-11.59%	448	(96)	-21.51%
20	659.1-8 Insurance - Other	135	167	32	23.35%	152	14	9.50%
21	660.1-8 Advertising Expense	11	18	7	59.61%	12	5	41.70%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	1,316	0	(1,316)	-100.00%	1,482	(1,482)	-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	263	447	184	69.78%	296	150	50.72%
25	675.1-8 Miscellaneous Expenses	2,577	2,192	(385)	-14.96%	2,903	(711)	-24.50%
26	**TOTAL WATER O&M EXPENSES**	**19,258**	**24,047**	**4,789**	**24.87%**	**21,693**	**2,354**	**10.85%**
27	**SUBTOTAL (less accts. 666 & 667)**	**17,941**	**24,047**	**6,106**	**34.03%**	**20,209**	**3,838**	**15.96%**
28	**Average ERC's**	**235**	**241**	**6**	**2.55%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**12.64%**			

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

Company: SSU / Osceola / Intercession City

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 12/31/79	(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	6,960		25,333	18,373	263.99%	12,581	12,752	101.36%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	419		4,823	4,404	1051.19%	757	4,066	536.84%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	928		2,332	1,404	151.27%	1,678	654	39.00%
6	616.1-8 Fuel for Power Purchased	0		52	52	N.A.	0	52	N.A.
7	618.1-8 Chemicals	99		326	227	229.51%	179	147	82.28%
8	620.1-8 Materials and Supplies	4,711		3,939	(772)	-16.38%	8,516	(4,577)	-53.74%
9	631.1-8 Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
10	632.1-8 Contractual Services - Acct.	0		433	433	N.A.	0	433	N.A.
11	633.1-8 Contractual Services - Legal	0		176	176	N.A.	0	176	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	217		915	698	321.69%	392	523	133.28%
14	641.1-8 Rental of Building/Real Prop.	0		84	84	N.A.	0	84	N.A.
15	642.1-8 Rental of Equipment	0		140	140	N.A.	0	140	N.A.
16	650.1-8 Transportation Expense	844		5,074	4,230	501.19%	1,526	3,548	232.58%
17	656.1-8 Insurance - Vehicle	0		255	255	N.A.	0	255	N.A.
18	657.1-8 Insurance - General Liability	455		297	(158)	-34.69%	822	(525)	-63.87%
19	658.1-8 Insurance - Workman's Comp.	0		851	851	N.A.	0	851	N.A.
20	659.1-8 Insurance - Other	0		174	174	N.A.	0	174	N.A.
21	660.1-8 Advertsing Expense	0		18	18	N.A.	0	18	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	4,245		0	(4,245)	-100.00%	7,674	(7,674)	-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	186		467	281	150.84%	336	130	38.76%
25	675.1-8 Miscellaneous Expenses	514		2,290	1,776	345.52%	929	1,361	146.46%
26	**TOTAL WATER O&M EXPENSES**	**19,578**		**47,982**	**28,404**	**145.08%**	**35,391**	**12,591**	**35.58%**
27	**SUBTOTAL (less accts. 666 & 667)**	**15,333**		**47,982**	**32,649**	**212.93%**	**27,717**	**20,265**	**42.23%**
28	**Average ERC's**	**247**		**238**	**(9)**	**-3.64%**			
29	**Average Consumer Price Index - U**	**72.6**		**136.2**	**64**	**87.60%**			
30				**Compounded Multiplier =**		**80.77%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10902.

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

Company: SSU / Putnam / Interlachen Lake 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 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) %
1	601.1-8 Salaries & Wages - Employees	5,268		11,530	6,262	118.87%	7,860	3,670	46.69%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	417		2,195	1,778	426.46%	622	1,573	252.83%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,811		2,163	352	19.43%	2,702	(539)	-19.96%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	42		42	0	0.95%	63	(20)	-32.34%
8	620.1-8 Materials and Supplies	1,674		2,074	400	23.92%	2,498	(423)	-16.95%
9	631.1-8 Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
10	632.1-8 Contractual Services - Acct.	0		365	365	N.A.	0	365	N.A.
11	633.1-8 Contractual Services - Legal	0		149	149	N.A.	0	149	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	564		796	232	41.08%	842	(46)	-5.45%
14	641.1-8 Rental of Building/Real Prop.	0		71	71	N.A.	0	71	N.A.
15	642.1-8 Rental of Equipment	452		3	(449)	-99.41%	674	(672)	-99.60%
16	650.1-8 Transportation Expense	599		900	301	50.33%	894	7	0.75%
17	656.1-8 Insurance - Vehicle	0		215	215	N.A.	0	215	N.A.
18	657.1-8 Insurance - General Liability	282		251	(31)	-11.09%	421	(170)	-40.41%
19	658.1-8 Insurance - Workman's Comp.	0		387	387	N.A.	0	387	N.A.
20	659.1-8 Insurance - Other	0		147	147	N.A.	0	147	N.A.
21	660.1-8 Advertising Expense	0		15	15	N.A.	0	15	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	226		0	(226)	-100.00%	337	(337)	-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	126		394	268	212.43%	188	206	109.39%
25	675.1-8 Miscellaneous Expenses	2,632		2,271	(361)	-13.70%	3,927	(1,656)	-42.16%
26	**TOTAL WATER O&M EXPENSES**	**14,093**		**23,970**	**9,877**	**70.09%**	**21,028**	**2,942**	**13.99%**
27	**SUBTOTAL (less accts. 666 & 667)**	**13,867**		**23,970**	**10,103**	**72.86%**	**20,691**	**3,279**	**13.68%**
28	**Average ERC's**	**179**		**211**	**32**	**17.88%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**49.21%**			

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

Company: SSU / Volusia / Jungle Den

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	1,829		4,555	2,726	149.05%	2,183	2,372	108.66%
2	603.1-8 Salaries & Wages - Officers, Etc.	24		0	(24)	-100.00%	29	(29)	-100.00%
3	604.1-8 Employee Pensions & Benefits	277		867	590	213.11%	331	537	162.33%
4	610.1-8 Purchased Water	15,498		12,213	(3,285)	-21.20%	18,498	(6,285)	-33.98%
5	615.1-8 Purchased Power	23		45	22	95.56%	27	18	63.65%
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	33		748	715	2166.04%	39	708	1798.56%
9	631.1-8 Contractual Services - Engr.	7		0	(7)	-94.30%	8	(8)	-95.22%
10	632.1-8 Contractual Services - Acct.	137		196	59	43.19%	164	33	19.97%
11	633.1-8 Contractual Services - Legal	(824)		80	904	-109.68%	(983)	1,063	-108.11%
12	634.1-8 Contractual Services - Mgmt. Fees	26		0	(26)	-100.00%	31	(31)	-100.00%
13	635.1-8 Contractual Services - Other	22		337	315	1431.69%	26	311	1183.30%
14	641.1-8 Rental of Building/Real Prop.	37		38	1	2.78%	44	(6)	-13.89%
15	642.1-8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.1-8 Transportation Expense	170		44	(126)	-74.03%	203	(159)	-78.24%
17	656.1-8 Insurance - Vehicle	172		116	(56)	-32.74%	205	(90)	-43.65%
18	657.1-8 Insurance - General Liability	305		135	(170)	-55.85%	364	(229)	-63.01%
19	658.1-8 Insurance - Workman's Comp.	150		153	3	2.04%	179	(26)	-14.51%
20	659.1-8 Insurance - Other	35		79	44	125.26%	42	37	88.73%
21	660.1-8 Advertising Expense	0		8	8	N.A.	0	8	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-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	249		211	(38)	-15.10%	297	(86)	-28.87%
25	675.1-8 Miscellaneous Expenses	695		1,038	343	49.30%	830	208	25.09%
26	**TOTAL WATER O&M EXPENSES**	**18,869**		**20,865**	**1,996**	**10.58%**	**22,521**	**(1,656)**	**-7.36%**
27	**SUBTOTAL (less accts. 666 & 667)**	**18,865**		**20,865**	**2,000**	**10.60%**	**22,517**	**(1,652)**	**-7.92%**
28	**Average ERC's**	**109**		**113**	**4**	**3.67%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**19.36%**			

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

Company: SSU / Clay / Keystone Heights

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-S Salaries & Wages - Employees	39,630		53,460	13,830	34.90%	52,248	1,211	2.32%
2	603.1-S Salaries & Wages - Officers, Etc.	1,210		0	(1,210)	-100.00%	1,595	(1,595)	-100.00%
3	604.1-S Employee Pensions & Benefits	2,069		10,179	8,110	391.96%	2,728	7,451	273.15%
4	610.1-S Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-S Purchased Power	15,755		12,658	(3,097)	-19.66%	20,771	(8,114)	-39.06%
6	*616.1-S Fuel for Power Purchased*	0		0	0	N.A.	0	0	N.A.
7	618.1-S Chemicals	1,369		103	(1,266)	-92.45%	1,805	(1,702)	-94.27%
8	620.1-S Materials and Supplies	2,379		6,859	4,480	188.31%	3,136	3,722	118.68%
9	631.1-S Contractual Services - Engr.	176		3	(173)	-98.08%	232	(229)	-98.54%
10	632.1-S Contractual Services - Acct.	1,587		1,662	75	4.75%	2,092	(430)	-20.55%
11	633.1-S Contractual Services - Legal	322		676	354	109.93%	425	251	59.23%
12	634.1-S Contractual Services - Mgmt. Fees	493		0	(493)	-100.00%	650	(650)	-100.00%
13	635.1-S Contractual Services - Other	1,122		1,833	711	63.40%	1,479	354	23.94%
14	641.1-S Rental of Building/Real Prop.	3,295		422	(2,873)	-87.18%	4,344	(3,922)	-90.28%
15	642.1-S Rental of Equipment	563		12	(551)	-97.83%	742	(730)	-98.35%
16	650.1-S Transportation Expense	3,932		2,931	(1,001)	-25.46%	5,184	(2,253)	-43.46%
17	656.1-S Insurance - Vehicle	3,239		980	(2,259)	-69.73%	4,270	(3,290)	-77.04%
18	657.1-S Insurance - General Liability	1,971		1,141	(830)	-42.11%	2,599	(1,458)	-56.09%
19	658.1-S Insurance - Workman's Comp.	1,183		1,796	613	51.84%	1,560	237	15.17%
20	659.1-S Insurance - Other	1,170		668	(502)	-42.90%	1,543	(874)	-56.69%
21	*660.1-S Advertising Expense*	96		70	(26)	-26.62%	127	(56)	-44.34%
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	1,531		0	(1,531)	-100.00%	2,018	(2,018)	-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	822		1,792	970	117.95%	1,084	708	65.31%
25	675.1-S Miscellaneous Expenses	12,030		8,960	(3,070)	-25.52%	15,860	(6,900)	-43.51%
26	**TOTAL WATER O&M EXPENSES**	**95,944**		**106,207**	**10,263**	**10.70%**	**126,493**	**(20,286)**	**-16.04%**
27	**SUBTOTAL (less accts. 666 & 667)**	**94,413**		**106,207**	**11,794**	**12.49%**	**124,474**	**(18,268)**	**-17.20%**
28	**Average ERC's**	**1,067**		**1,132**	**65**	**6.09%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				***Compounded Multiplier =***		**31.84%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 16402, 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 and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Brevard / Kingswood

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		(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	1,989		3,390	1,401	70.41%	2,253	1,137	50.48%
2	603.1-8 Salaries & Wages - Officers, Etc.	13		0	(13)	-100.00%	15	(15)	-100.00%
3	604.1-8 Employee Pensions & Benefits	157		645	488	310.62%	178	467	262.60%
4	610.1-8 Purchased Water	4,065		7,267	3,203	78.40%	4,626	2,662	57.54%
5	615.1-8 Purchased Power	13		32	19	151.74%	15	18	122.30%
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	55		257	202	368.09%	62	195	313.35%
9	631.1-8 Contractual Services - Engr.	4		0	(4)	-94.40%	4	(4)	-95.05%
10	632.1-8 Contractual Services - Acct.	76		107	30	39.40%	87	20	23.10%
11	633.1-8 Contractual Services - Legal	(125)		43	168	-134.73%	(141)	185	-130.67%
12	634.1-8 Contractual Services - Mgmt. Fees	15		0	(15)	-100.00%	17	(17)	-100.00%
13	635.1-8 Contractual Services - Other	12		60	48	393.76%	14	46	336.02%
14	641.1-8 Rental of Building/Real Prop.	21		21	(0)	-1.64%	24	(3)	-13.32%
15	642.1-8 Rental of Equipment	0		1	1	335.28%	0	1	284.37%
16	650.1-8 Transportation Expense	93		8	(86)	-91.84%	106	(98)	-92.80%
17	656.1-8 Insurance - Vehicle	98		63	(35)	-35.77%	111	(48)	-43.28%
18	657.1-8 Insurance - General Liability	174		73	(100)	-57.86%	197	(123)	-62.79%
19	658.1-8 Insurance - Workman's Comp.	85		114	29	33.74%	96	17	18.10%
20	659.1-8 Insurance - Other	20		43	23	115.50%	23	20	90.30%
21	660.1-8 Advertising Expense	0		5	5	N.A.	0	5	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	2		0	(2)	-100.00%	2	(2)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	2	(2)	-100.00%
24	670.1-8 Bad Debt Expense	15		115	99	643.64%	17	97	556.67%
25	675.1-8 Miscellaneous Expenses	391		564	173	44.30%	442	121	27.43%
26	**TOTAL WATER O&M EXPENSES**	**7,195**		**12,826**	**5,631**	**78.27%**	**8,148**	**4,678**	**57.42%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,192**		**12,826**	**5,635**	**78.35%**	**8,144**	**4,682**	**36.50%**
28	**Average ERC's**	**61**		**60**	**(1)**	**-1.64%**			
29	**Average Consumer Price Index - U**	**116.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**13.24%**			

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

Company: SSU / Osceola / Lake Ajay 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 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(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) %
1	601.1-8 Salaries & Wages - Employees	5,567		4,636	(931)	-16.72%	10,103	(5,467)	-54.11%
2	603.1-8 Salaries & Wages - Officers, Etc.	17		0	(17)	-100.00%	31	(31)	-100.00%
3	604.1-8 Employee Pensions & Benefits	92		883	791	859.47%	167	716	428.71%
4	610.1-8 Purchased Water	276		0	(276)	-100.00%	501	(501)	-100.00%
5	615.1-8 Purchased Power	2,708		1,084	(1,624)	-59.98%	4,914	(3,831)	-77.95%
6	616.1-8 Fuel for Power Purchased	1		0	(1)	-100.00%	2	(2)	-100.00%
7	618.1-8 Chemicals	898		939	41	4.60%	1,630	(690)	-42.36%
8	620.1-8 Materials and Supplies	866		630	(236)	-27.29%	1,572	(942)	-59.93%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	32		59	27	84.97%	58	1	1.93%
11	633.1-8 Contractual Services - Legal	5		24	19	381.36%	9	15	165.25%
12	634.1-8 Contractual Services - Mgmt. Fees	1		0	(1)	-100.00%	2	(2)	-100.00%
13	635.1-8 Contractual Services - Other	1,018		918	(100)	-9.82%	1,847	(929)	-50.31%
14	641.1-8 Rental of Building/Real Prop.	5		11	6	129.48%	9	2	26.46%
15	642.1-8 Rental of Equipment	202		0	(202)	-99.78%	367	(366)	-99.88%
16	650.1-8 Transportation Expense	47		959	912	1940.82%	85	874	1024.59%
17	656.1-8 Insurance - Vehicle	29		35	6	20.37%	53	(18)	-33.67%
18	657.1-8 Insurance - General Liability	29		41	12	40.09%	53	(12)	-22.80%
19	658.1-8 Insurance - Workman's Comp.	28		156	128	456.33%	51	105	206.56%
20	659.1-8 Insurance - Other	9		24	15	164.32%	16	7	45.65%
21	660.1-8 Advertising Expense	1		3	2	150.82%	2	1	38.21%
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	19		64	45	235.72%	34	29	85.00%
25	675.1-8 Miscellaneous Expenses	225		308	83	36.97%	408	(100)	-24.52%
26	***TOTAL WATER O&M EXPENSES***	12,075		10,773	(1,302)	-10.78%	21,913	(11,139)	-50.83%
27	**SUBTOTAL (less accts. 666 & 667)**	12,075		10,773	(1,302)	-10.78%	21,913	(11,139)	-103.40%
28	***Average ERC's***	29		38	15	65.22%			
29	**Average Consumer Price Index - U**	124.0		136.2	12	9.84%			
30				**Compounded Multiplier =**		81.47%			

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

Company: SSU / Seminole / Lake Brantley

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) %
1	601.1-8 Salaries & Wages - Employees	3,733		5,400	1,667	44.66%	3,890	1,510	38.82%
2	603.1-8 Salaries & Wages - Officers, Etc.	12		0	(12)	-100.00%	13	(13)	-100.00%
3	604.1-8 Employee Pensions & Benefits	217		1,028	811	373.82%	226	802	354.69%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,410		1,435	25	1.75%	1,469	(35)	-2.36%
6	616.1-8 Fuel for Power Purchased	3		0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-8 Chemicals	138		61	(77)	-55.78%	144	(83)	-57.57%
8	620.1-8 Materials and Supplies	168		592	424	252.57%	175	417	238.33%
9	631.1-8 Contractual Services - Engr.	5		0	(5)	-95.46%	5	(5)	-95.64%
10	632.1-8 Contractual Services - Acct.	114		112	(2)	-2.09%	119	(7)	-6.04%
11	633.1-8 Contractual Services - Legal	24		45	21	88.10%	25	20	81.47%
12	634.1-8 Contractual Services - Mgmt. Fees	18		0	(18)	-100.00%	19	(19)	-100.00%
13	635.1-8 Contractual Services - Other	705		685	(20)	-2.77%	735	(49)	-6.70%
14	641.1-8 Rental of Building/Real Prop.	19		22	3	13.88%	20	2	9.28%
15	642.1-8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.1-8 Transportation Expense	151		542	391	258.61%	157	384	244.13%
17	656.1-8 Insurance - Vehicle	123		66	(57)	-46.48%	128	(62)	-48.65%
18	657.1-8 Insurance - General Liability	161		77	(84)	-52.42%	168	(91)	-54.34%
19	658.1-8 Insurance - Workman's Comp.	129		181	52	40.66%	134	47	34.98%
20	659.1-8 Insurance - Other	29		45	16	54.69%	30	15	48.44%
21	660.1-8 Advertising Expense	0		5	5	N.A.	0	5	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	998	(998)	-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	40		120	80	200.71%	42	79	188.57%
25	675.1-8 Miscellaneous Expenses	536		807	271	50.52%	559	248	44.44%
26	**TOTAL WATER O&M EXPENSES**	**8,693**		**11,224**	**2,531**	**29.11%**	**9,059**	**2,165**	**23.90%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,735**		**11,224**	**3,489**	**45.10%**	**9,060**	**3,163**	**28.18%**
28	**Average ERC's**	**65**		**65**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

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

Company: SSU / Orange / Lake Conway 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 12/31/80	(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	3,633		6,210	2,377	62.02%	6,412	(202)	-3.15%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	257		1,182	925	360.08%	430	752	175.03%
4	610.1-8 Purchased Water	0		2,838	2,838	N.A.	0	2,838	N.A.
5	615.1-8 Purchased Power	1,474		869	(605)	-41.05%	2,466	(1,597)	-64.76%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	19		836	817	4299.00%	32	804	2529.68%
8	620.1-8 Materials and Supplies	1,878		367	(1,511)	-80.48%	3,142	(2,775)	-88.33%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	0		144	144	N.A.	0	144	N.A.
11	633.1-8 Contractual Services - Legal	0		58	58	N.A.	0	58	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	559		513	(46)	-8.20%	935	(422)	-45.12%
14	641.1-8 Rental of Building/Real Prop.	0		28	28	N.A.	0	28	N.A.
15	642.1-8 Rental of Equipment	0		17	17	N.A.	0	17	N.A.
16	650.1-8 Transportation Expense	446		325	(121)	-27.09%	746	(421)	-56.41%
17	656.1-8 Insurance - Vehicle	0		85	85	N.A.	0	85	N.A.
18	657.1-8 Insurance - General Liability	402		99	(303)	-75.46%	672	(574)	-85.33%
19	658.1-8 Insurance - Workman's Comp.	0		209	209	N.A.	0	209	N.A.
20	659.1-8 Insurance - Other	0		58	58	N.A.	0	58	N.A.
21	660.1-8 Advertising Expense	0		6	6	N.A.	0	6	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	532		0	(532)	-100.00%	890	(890)	-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	112		155	43	38.31%	187	(32)	-17.32%
25	675.1-8 Miscellaneous Expenses	191		787	596	312.21%	320	468	146.41%
26	**TOTAL WATER O&M EXPENSES**	**9,703**		**14,785**	**5,082**	**52.38%**	**18,231**	**(1,446)**	**-8.91%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,171**		**14,785**	**5,614**	**61.21%**	**15,341**	**(556)**	**-3.76%**
28	**Average ERC's**	**83**		**84**	**1**	**1.20%**			
29	**Average Consumer Price Index - U**	**82.4**		**136.2**	**54**	**65.29%**			
30				**Compounded Multiplier =**		**67.28%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10659, 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 and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Seminole / Lake Harriet 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 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	10,108		12,423	2,315	22.90%	10,533	1,889	17.94%
2	603.1-8 Salaries & Wages - Officers, Etc.	50		0	(50)	-100.00%	52	(52)	-100.00%
3	604.1-8 Employee Pensions & Benefits	940		2,365	1,425	151.63%	980	1,386	141.47%
4	610.1-8 Purchased Water	4,013		5,061	1,048	26.10%	4,182	879	21.01%
5	615.1-8 Purchased Power	2,469		3,708	1,239	50.17%	2,573	1,135	44.11%
6	616.1-8 Fuel for Power Purchased	7		0	(7)	-100.00%	7	(7)	-100.00%
7	618.1-8 Chemicals	303		532	229	75.67%	316	217	68.57%
8	620.1-8 Materials and Supplies	899		1,310	411	45.76%	937	374	39.87%
9	631.1-8 Contractual Services - Engr.	23		1	(22)	-95.74%	24	(23)	-95.91%
10	632.1-8 Contractual Services - Acct.	498		482	(16)	-3.22%	519	(37)	-7.12%
11	633.1-8 Contractual Services - Legal	110		196	86	78.16%	115	81	70.97%
12	634.1-8 Contractual Services - Mgmt. Fees	73		0	(73)	-100.00%	76	(76)	-100.00%
13	635.1-8 Contractual Services - Other	751		810	59	7.86%	783	27	3.51%
14	641.1-8 Rental of Building/Real Prop.	82		93	11	13.94%	85	8	9.34%
15	642.1-8 Rental of Equipment	5		4	(1)	-29.11%	5	(2)	-31.97%
16	650.1-8 Transportation Expense	666		708	42	6.25%	694	14	1.96%
17	656.1-8 Insurance - Vehicle	539		284	(255)	-47.27%	562	(277)	-49.39%
18	657.1-8 Insurance - General Liability	696		331	(365)	-52.47%	725	(394)	-54.39%
19	658.1-8 Insurance - Workman's Comp.	568		417	(151)	-26.51%	592	(174)	-29.48%
20	659.1-8 Insurance - Other	127		194	67	52.53%	132	61	46.37%
21	660.1-8 Advertising Expense	0		20	20	N.A.	0	20	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	998	(998)	-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	172		519	347	201.98%	179	340	189.79%
25	675.1-8 Miscellaneous Expenses	2,330		3,048	718	30.80%	2,428	620	25.52%
26	**TOTAL WATER O&M EXPENSES**	**25,387**		**32,506**	**6,119**	**23.19%**	**27,497**	**5,009**	**18.22%**
27	**SUBTOTAL (less accts. 666 & 667)**	**25,429**		**32,506**	**7,077**	**27.83%**	**26,499**	**6,007**	**18.48%**
28	**Average ERC's**	**273**		**273**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

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

Company: SSU / Clay / Lakeview Villas

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	3,072		2,636	(436)	-14.19%	3,309	(672)	-20.33%
2	603.1-8 Salaries & Wages - Officers, Etc.	18		0	(18)	-100.00%	19	(19)	-100.00%
3	604.1-8 Employee Pensions & Benefits	31		502	471	1519.07%	33	469	1403.30%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	362		172	(190)	-52.58%	390	(218)	-55.97%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	246		4	(242)	-98.33%	265	(261)	-98.44%
8	620.1-8 Materials and Supplies	93		240	147	157.74%	100	140	139.31%
9	631.1-8 Contractual Services - Engr.	3		0	(3)	-98.51%	3	(3)	-98.62%
10	632.1-8 Contractual Services - Acct.	24		22	(2)	-8.40%	26	(4)	-14.95%
11	633.1-8 Contractual Services - Legal	5		9	4	78.79%	5	4	66.01%
12	634.1-8 Contractual Services - Mgmt. Fees	7		0	(7)	-100.00%	8	(8)	-100.00%
13	635.1-8 Contractual Services - Other	5		792	787	15748.52%	5	787	14615.33%
14	641.1-8 Rental of Building/Real Prop.	51		4	(47)	-91.64%	55	(51)	-92.24%
15	642.1-8 Rental of Equipment	8		0	(8)	-97.98%	9	(8)	-98.12%
16	650.1-8 Transportation Expense	20		120	100	500.38%	22	99	457.45%
17	656.1-8 Insurance - Vehicle	48		13	(35)	-72.99%	52	(39)	-74.92%
18	657.1-8 Insurance - General Liability	29		15	(14)	-47.97%	31	(16)	-51.69%
19	658.1-8 Insurance - Workman's Comp.	18		89	71	392.07%	19	68	356.89%
20	659.1-8 Insurance - Other	17		9	(8)	-48.02%	18	(9)	-51.74%
21	660.1-8 Advertising Expense	1		1	(0)	-6.84%	1	(0)	-13.50%
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	12		24	12	97.44%	13	11	83.32%
25	675.1-8 Miscellaneous Expenses	129		133	4	2.88%	139	(6)	-4.47%
26	**TOTAL WATER O&M EXPENSES**	**4,199**		**4,784**	**585**	**13.94%**	**4,522**	**262**	**5.79%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,199**		**4,784**	**585**	**13.94%**	**4,522**	**262**	**5.47%**
28	**Average ERC's**	**15**		**13**	**(2)**	**-13.33%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**7.70%**			

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

Company: SSU / Martin / Leilani Heights

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 09/30/85		(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) %
1	601.1-8 Salaries & Wages - Employees	10,514		21,252	10,738	102.13%	14,553	6,700	46.04%
2	603.1-8 Salaries & Wages - Officers, Etc.	823		0	(823)	-100.00%	1,139	(1,139)	-100.00%
3	604.1-8 Employee Pensions & Benefits	914		4,046	3,132	342.72%	1,265	2,781	219.85%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	7,842		6,334	(1,508)	-19.23%	10,854	(4,520)	-41.64%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	699		546	(153)	-21.83%	968	(421)	-43.53%
8	620.1-8 Materials and Supplies	8,063		2,958	(5,105)	-63.32%	11,160	(8,203)	-73.50%
9	631.1-8 Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
10	632.1-8 Contractual Services - Acct.	0		661	661	N.A.	0	661	N.A.
11	633.1-8 Contractual Services - Legal	0		269	269	N.A.	0	269	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	879		2,442	1,563	177.81%	1,217	1,225	100.71%
14	641.1-8 Rental of Building/Real Prop.	930		128	(802)	-86.22%	1,287	(1,159)	-90.04%
15	642.1-8 Rental of Equipment	0		5	5	N.A.	0	5	N.A.
16	650.1-8 Transportation Expense	1,648		693	(955)	-57.97%	2,261	(1,588)	-69.64%
17	656.1-8 Insurance - Vehicle	0		390	390	N.A.	0	390	N.A.
18	657.1-8 Insurance - General Liability	0		454	454	N.A.	0	454	N.A.
19	658.1-8 Insurance - Workman's Comp.	0		714	714	N.A.	0	714	N.A.
20	659.1-8 Insurance - Other	852		266	(586)	-68.81%	1,179	(914)	-77.46%
21	660.1-8 Advertising Expense	0		28	28	N.A.	0	28	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	672		0	(672)	-100.00%	930	(930)	-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	176		713	537	304.88%	244	469	192.52%
25	675.1-8 Miscellaneous Expenses	544		3,498	2,954	542.94%	753	2,745	364.51%
26	**TOTAL WATER O&M EXPENSES**	**34,556**		**45,398**	**10,842**	**31.37%**	**47,830**	**(2,432)**	**-5.08%**
27	**SUBTOTAL (less accts. 666 & 667)**	**33,884**		**45,398**	**11,514**	**33.98%**	**46,900**	**(1,502)**	**-3.31%**
28	**Average ERC's**	**353**		**386**	**33**	**9.35%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**38.41%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

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

Company: SSU / Highlands / Leisure Lakes

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 12/31/89	(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) %
1	601.1-8 Salaries & Wages - Employees	3,751		7,932	4,181	111.45%	4,392	3,539	80.58%
2	603.1-8 Salaries & Wages - Officers, Etc.	211		0	(211)	-100.00%	247	(247)	-100.00%
3	604.1-8 Employee Pensions & Benefits	1,191		1,510	319	26.80%	1,395	116	8.29%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	916		1,134	218	23.78%	1,073	61	5.71%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	590		1,390	800	135.59%	691	699	101.20%
8	620.1-8 Materials and Supplies	1,504		5,285	3,781	251.42%	1,761	3,524	200.11%
9	631.1-8 Contractual Services - Engr.	5		1	(4)	-83.21%	6	(5)	-85.66%
10	632.1-8 Contractual Services - Acct.	410		413	3	0.64%	480	(67)	-14.05%
11	633.1-8 Contractual Services - Legal	62		168	106	170.62%	73	95	131.11%
12	634.1-8 Contractual Services - Mgmt. Fees	12		0	(12)	-100.00%	14	(14)	-100.00%
13	635.1-8 Contractual Services - Other	11,891		7,206	(4,685)	-39.40%	13,924	(6,718)	-48.25%
14	641.1-8 Rental of Building/Real Prop.	65		80	15	23.06%	76	4	5.10%
15	642.1-8 Rental of Equipment	24		3	(21)	-87.36%	28	(25)	-89.20%
16	650.1-8 Transportation Expense	113		16	(97)	-85.69%	132	(116)	-87.78%
17	656.1-8 Insurance - Vehicle	385		243	(142)	-36.79%	451	(207)	-46.02%
18	657.1-8 Insurance - General Liability	398		283	(115)	-28.84%	466	(183)	-39.23%
19	658.1-8 Insurance - Workman's Comp.	381		267	(114)	-30.05%	446	(180)	-40.26%
20	659.1-8 Insurance - Other	129		166	37	28.56%	151	15	9.79%
21	660.1-8 Advertising Expense	10		17	7	74.86%	12	6	49.33%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	6		0	(6)	-100.00%	7	(7)	-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	253		445	192	75.77%	296	148	50.10%
25	675.1-8 Miscellaneous Expenses	2,583		2,183	(400)	-15.50%	3,025	(842)	-27.84%
26	**TOTAL WATER O&M EXPENSES**	**24,891**		**28,741**	**3,850**	**15.47%**	**29,147**	**(405)**	**-1.39%**
27	**SUBTOTAL (less accts. 666 & 667)**	**24,884**		**28,741**	**3,857**	**15.50%**	**29,138**	**(397)**	**-1.38%**
28	**Average ERC's**	**227**		**242**	**15**	**6.61%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**17.10%**			

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

Company: DUI-SSU / Collier / Marco Shores 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 12/31/86	(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	23,759		32,283	8,524	35.88%	30,038	2,245	7.47%
2	603.1-8 Salaries & Wages - Officers, Etc.	4,448		0	(4,448)	-100.00%	5,624	(5,624)	-100.00%
3	604.1-8 Employee Pensions & Benefits	0		6,147	6,147	N.A.	0	6,147	N.A.
4	610.1-8 Purchased Water	13,277		11,189	(2,088)	-15.73%	16,786	(5,597)	-33.34%
5	615.1-8 Purchased Power	3,584		4,933	1,349	37.65%	4,531	402	8.88%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	1,772		7,290	5,518	311.40%	2,240	5,050	225.40%
8	620.1-8 Materials and Supplies	1,954		6,681	4,727	241.92%	2,470	4,211	170.45%
9	631.1-8 Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
10	632.1-8 Contractual Services - Acct.	0		467	467	N.A.	0	467	N.A.
11	633.1-8 Contractual Services - Legal	0		190	190	N.A.	0	190	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	257		1,284	1,027	399.67%	325	959	295.22%
14	641.1-8 Rental of Building/Real Prop.	0		90	90	N.A.	0	90	N.A.
15	642.1-8 Rental of Equipment	0		292	292	N.A.	0	292	N.A.
16	650.1-8 Transportabon Expense	45		1,019	974	2164.27%	57	962	1690.95%
17	656.1-8 Insurance - Vehicle	0		275	275	N.A.	0	275	N.A.
18	657.1-8 Insurance - General Liability	0		320	320	N.A.	0	320	N.A.
19	658.1-8 Insurance - Workman's Comp.	0		1,085	1,085	N.A.	0	1,085	N.A.
20	659.1-8 Insurance - Other	2,417		188	(2,229)	-92.24%	3,056	(2,868)	-93.86%
21	660.1-8 Advertising Expense	0		20	20	N.A.	0	20	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	259		0	(259)	-100.00%	327	(327)	-100.00%
24	670.1-8 Bad Debt Expense	122		503	381	312.30%	154	349	226.12%
25	675.1-8 Miscellaneous Expenses	1,889		2,469	580	30.70%	2,388	81	3.38%
26	**TOTAL WATER O&M EXPENSES**	**53,783**		**76,727**	**22,944**	**42.66%**	**67,997**	**8,729**	**12.84%**
27	**SUBTOTAL (less accts. 666 & 667)**	**53,524**		**76,727**	**23,203**	**43.35%**	**67,670**	**9,057**	**11.80%**
28	**Average ERC's**	**403**		**410**	**7**	**1.74%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**26.43%**			

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 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	(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	36,898		116,155	79,257	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	495		7,587	7,092	1432.78%	966	6,621	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**	**88,685**		**213,633**	**124,948**	**140.89%**	**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 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) %
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.	128		0	(128)	-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	218.76%
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 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 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) %
1	601.1-S Salaries & Wages - Employees	2,195		3,210	1,015	46.23%	2,557	652	25.51%
2	603.1-S Salaries & Wages - Officers, Etc.	46		0	(46)	-100.00%	54	(54)	-100.00%
3	604.1-S Employee Pensions & Benefits	79		611	532	673.57%	92	519	563.99%
4	610.1-S Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-S Purchased Power	768		536	(232)	-30.16%	895	(358)	-40.05%
6	616.1-S Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-S Chemicals	55		21	(34)	-61.44%	64	(43)	-66.90%
8	620.1-S Materials and Supplies	403		977	574	142.41%	470	507	108.07%
9	631.1-S Contractual Services - Engr.	7		0	(7)	-98.28%	8	(8)	-98.52%
10	632.1-S Contractual Services - Acct.	61		59	(2)	-2.97%	71	(12)	-16.71%
11	633.1-S Contractual Services - Legal	12		24	12	100.57%	14	10	72.15%
12	634.1-S Contractual Services - Mgmt. Fees	19		0	(19)	-100.00%	22	(22)	-100.00%
13	635.1-S Contractual Services - Other	403		1,483	1,080	267.85%	470	1,013	215.83%
14	641.1-S Rental of Building/Real Prop.	47		11	(36)	-75.59%	55	(43)	-79.05%
15	642.1-S Rental of Equipment	24		0	(24)	-98.19%	28	(28)	-98.44%
16	650.1-S Transportation Expense	67		233	166	247.74%	78	155	198.48%
17	656.1-S Insurance - Vehicle	124		35	(89)	-71.85%	144	(110)	-75.84%
18	657.1-S Insurance - General Liability	75		41	(34)	-45.83%	87	(47)	-53.51%
19	658.1-S Insurance - Workman's Comp.	45		108	63	139.66%	52	55	105.71%
20	659.1-S Insurance - Other	45		24	(21)	-47.14%	52	(29)	-54.62%
21	660.1-S Advertising Expense	4		3	(1)	-37.30%	5	(2)	-46.18%
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	28		0	(28)	-100.00%	33	(33)	-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	31		64	33	105.77%	36	28	76.62%
25	675.1-S Miscellaneous Expenses	383		357	(26)	-6.67%	446	(89)	-19.89%
26	**TOTAL WATER O&M EXPENSES**	**4,921**		**7,797**	**2,876**	**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**	**36.89%**
28	**Average ERC's**	**46**		**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 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)	-58.56%
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)**	**-16.55%**
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 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	328	-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	261.86%	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)	-23.78%	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**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multipler =**		**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 Multipler = (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 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 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/91	(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	601.1-8 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 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	(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	1,828	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	206	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**	**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 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 12/31/88	(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	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	602.88%	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	145.03%
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**	**30.31%**
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 =**		**13.89%**			

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 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 12/31/86	(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	2,423		3,169	746	30.80%	3,011	158	5.26%
2	603.1-8 Salaries & Wages - Officers, Etc.	79		0	(79)	-100.00%	98	(98)	-100.00%
3	604.1-8 Employee Pensions & Benefits	136		603	467	343.71%	169	434	257.05%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	738		555	(183)	-24.85%	917	(362)	-39.53%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	790		21	(769)	-97.32%	982	(961)	-97.84%
8	620.1-8 Materials and Supplies	68		534	466	684.73%	85	449	531.47%
9	631.1-8 Contractual Services - Engr.	12		0	(12)	-98.25%	15	(15)	-98.59%
10	632.1-8 Contractual Services - Acct.	104		103	(1)	-0.81%	129	(26)	-20.18%
11	633.1-8 Contractual Services - Legal	21		42	21	99.75%	26	16	60.74%
12	634.1-8 Contractual Services - Mgmt. Fees	32		0	(32)	-100.00%	40	(40)	-100.00%
13	635.1-8 Contractual Services - Other	187		1,086	899	480.81%	232	854	367.38%
14	641.1-8 Rental of Building/Real Prop.	80		20	(60)	-75.00%	99	(79)	-79.88%
15	642.1-8 Rental of Equipment	41		1	(40)	-98.15%	51	(50)	-98.51%
16	650.1-8 Transportation Expense	110		159	49	44.20%	137	22	16.04%
17	656.1-8 Insurance - Vehicle	213		61	(152)	-71.44%	265	(204)	-77.02%
18	657.1-8 Insurance - General Liability	129		71	(58)	-45.11%	160	(90)	-55.83%
19	658.1-8 Insurance - Workman's Comp.	78		106	28	36.53%	97	10	9.86%
20	659.1-8 Insurance - Other	77		41	(36)	-46.16%	96	(54)	-56.67%
21	660.1-8 Advertising Expense	6		4	(2)	-27.14%	7	(3)	-41.37%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	48		0	(48)	-100.00%	60	(60)	-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	54		111	57	105.87%	67	44	65.67%
25	675.1-8 Miscellaneous Expenses	661		546	(115)	-17.45%	821	(276)	-33.57%
26	**TOTAL WATER O&M EXPENSES**	**6,067**		**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**	**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 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		(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	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	(1,068)	-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%**	**6,601**	**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**	**107.6**		**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 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 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	3,600		5,202	1,602	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	326.88%	362	628	173.74%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,862		1,702	(160)	-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	(8)	-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	2060.80%
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**	**9,056**		**12,088**	**3,032**	**33.48%**	**14,123**	**(2,034)**	**-14.40%**
27	**SUBTOTAL (less accts. 666 & 667)**	**8,973**		**12,088**	**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 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 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	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	110.68%	2,942	(2,331)	-79.23%
9	631.1-8 Contractual Services - Engr.	5		1	(4)	-88.17%	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	2687.65%	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**	**4,660**		**19,154**	**14,294**	**294.12%**	**49,305**	**(30,150)**	**-61.15%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,660**		**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 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 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.	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	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 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) %
1	601.1-8 Salaries & Wages - Employees	4,807		8,018	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)	-98.06%	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**		**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 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 12/31/89		(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) %
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%	621	(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**	**9,988**	**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**	**278**		**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 and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Putnam / Pomona 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 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	5,055		7,911	2,856	56.51%	7,283	629	8.64%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	376		1,506	1,130	300.62%	542	965	178.08%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,364		2,632	1,268	92.98%	1,965	667	33.95%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	44		0	(44)	-100.00%	63	(63)	-100.00%
8	620.1-8 Materials and Supplies	3,180		796	(2,384)	-74.95%	4,581	(3,785)	-82.61%
9	631.1-8 Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
10	632.1-8 Contractual Services - Acct.	0		272	272	N.A.	0	272	N.A.
11	633.1-8 Contractual Services - Legal	0		111	111	N.A.	0	111	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	528		787	259	49.07%	761	26	3.47%
14	641.1-8 Rental of Building/Real Prop.	0		53	53	N.A.	0	53	N.A.
15	642.1-8 Rental of Equipment	477		2	(475)	-99.58%	687	(685)	-99.71%
16	650.1-8 Transportation Expense	546		626	80	14.60%	787	(161)	-20.45%
17	656.1-8 Insurance - Vehicle	0		161	161	N.A.	0	161	N.A.
18	657.1-8 Insurance - General Liability	255		187	(68)	-26.71%	367	(180)	-49.13%
19	658.1-8 Insurance - Workman's Comp.	0		266	266	N.A.	0	266	N.A.
20	659.1-8 Insurance - Other	0		109	109	N.A.	0	109	N.A.
21	660.1-8 Advertising Expense	0		12	12	N.A.	0	12	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	256		0	(256)	-100.00%	369	(369)	-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	112		293	181	161.98%	161	132	81.85%
25	675.1-8 Miscellaneous Expenses	2,371		1,461	(910)	-38.39%	3,416	(1,955)	-57.23%
26	**TOTAL WATER O&M EXPENSES**	**14,564**		**17,186**	**2,622**	**18.00%**	**20,982**	**(3,796)**	**-18.09%**
27	**SUBTOTAL (less accts. 666 & 667)**	**14,308**		**17,186**	**2,878**	**20.12%**	**20,613**	**(3,427)**	**-16.94%**
28	**Average ERC's**	**152**		**173**	**21**	**13.82%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**44.07%**			

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

Company: SSU / Clay / Postmaster Village

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 12/31/87		(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	4,331		15,015	10,684	246.69%	6,371	8,644	135.69%
2	603.1-8 Salaries & Wages - Officers, Etc.	146		0	(146)	-100.00%	215	(215)	-100.00%
3	604.1-8 Employee Pensions & Benefits	249		2,859	2,610	1048.14%	366	2,493	680.53%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	3,061		2,815	(246)	-8.04%	4,503	(1,688)	-37.48%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	508		829	321	63.23%	747	82	10.96%
8	620.1-8 Materials and Supplies	412		1,901	1,489	361.35%	606	1,295	213.63%
9	631.1-8 Contractual Services - Engr.	10		1	(9)	-94.77%	15	(14)	-96.45%
10	632.1-8 Contractual Services - Acct.	52		257	205	394.34%	76	181	236.06%
11	633.1-8 Contractual Services - Legal	275		105	(170)	-61.99%	405	(300)	-74.16%
12	634.1-8 Contractual Services - Mgmt. Fees	36		0	(36)	-100.00%	53	(53)	-100.00%
13	635.1-8 Contractual Services - Other	546		1,037	491	89.99%	803	234	29.16%
14	641.1-8 Rental of Building/Real Prop.	293		50	(243)	-82.98%	431	(381)	-88.44%
15	642.1-8 Rental of Equipment	(2)		92	94	-4699.52%	(3)	95	-3226.85%
16	650.1-8 Transportation Expense	469		1,155	686	146.33%	690	465	67.46%
17	656.1-8 Insurance - Vehicle	278		152	(126)	-45.47%	409	(257)	-62.93%
18	657.1-8 Insurance - General Liability	391		176	(215)	-54.88%	575	(399)	-69.32%
19	658.1-8 Insurance - Workman's Comp.	149		505	356	238.59%	219	285	130.18%
20	659.1-8 Insurance - Other	53		103	50	94.93%	78	25	32.52%
21	660.1-8 Advertising Expense	0		11	11	N.A.	0	11	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	141		0	(141)	-100.00%	207	(207)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	3		0	(3)	-100.00%	4	(4)	-100.00%
24	670.1-8 Bad Debt Expense	48		277	229	477.12%	71	206	292.34%
25	675.1-8 Miscellaneous Expenses	965		1,360	395	40.90%	1,419	(60)	-4.21%
26	**TOTAL WATER O&M EXPENSES**	**12,414**		**28,699**	**16,285**	**131.18%**	**18,261**	**10,438**	**57.16%**
27	**SUBTOTAL (less accts. 666 & 667)**	**12,270**		**28,699**	**16,429**	**133.89%**	**18,049**	**10,650**	**37.11%**
28	**Average ERC's**	**119**		**146**	**27**	**22.69%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**47.10%**			

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

Company: SSU / Lake / Quail Ridge

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 12/31/91	(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	601.1-8 Salaries & Wages - Employees	1,473	1,473	0	0.00%	1,473	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	280	280	0	0.00%	280	0	0.00%
4	610.1-8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	227	227	0	0.00%	227	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	21	21	0	0.00%	21	0	0.00%
8	620.1-8 Materials and Supplies	169	169	0	0.00%	169	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.	19	19	0	0.00%	19	0	0.00%
11	633.1-8 Contractual Services - Legal	8	8	0	0.00%	8	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	84	84	0	0.00%	84	0	0.00%
14	641.1-8 Rental of Building/Real Prop.	4	4	0	0.00%	4	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	110	110	0	0.00%	110	0	0.00%
17	656.1-8 Insurance - Vehicle	11	11	0	0.00%	11	0	0.00%
18	657.1-8 Insurance - General Liability	13	13	0	0.00%	13	0	0.00%
19	658.1-8 Insurance - Workman's Comp.	49	49	0	0.00%	49	0	0.00%
20	659.1-8 Insurance - Other	7	7	0	0.00%	7	0	0.00%
21	660.1-8 Advertising Expense	1	1	0	0.00%	1	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	20	20	0	0.00%	20	0	0.00%
25	675.1-8 Miscellaneous Expenses	98	98	0	0.00%	98	0	0.00%
26	**TOTAL WATER O&M EXPENSES**	**2,594**	**2,594**	**0**	**0.00%**	**2,594**	**0**	**0.00%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,594**	**2,594**	**0**	**0.00%**	**2,594**	**0**	**0.00%**
28	**Average ERC's**	**6**	**6**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**136.2**	**136.2**	**0**	**0.00%**			
30			**Compounded Multipler =**		**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 Multipler = (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 and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Putnam / River Grove

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) %
1	601.1-S Salaries & Wages - Employees	3,773		6,838	3,065	81.25%	4,776	2,063	43.19%
2	603.1-S Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-S Employee Pensions & Benefits	272		1,302	1,030	378.69%	344	958	278.17%
4	610.1-S Purchased Water	2		0	(2)	-100.00%	3	(3)	-100.00%
5	615.1-S Purchased Power	1,783		1,300	(483)	-27.09%	2,257	(957)	-42.40%
6	616.1-S Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-S Chemicals	28		64	36	127.18%	35	28	79.47%
8	620.1-S Materials and Supplies	3,151		1,548	(1,603)	-50.87%	3,989	(2,441)	-61.19%
9	631.1-S Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-S Contractual Services - Acct.	0		181	181	N.A.	0	181	N.A.
11	633.1-S Contractual Services - Legal	0		74	74	N.A.	0	74	N.A.
12	634.1-S Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-S Contractual Services - Other	462		980	518	112.04%	585	395	67.52%
14	641.1-S Rental of Building/Real Prop.	0		35	35	N.A.	0	35	N.A.
15	642.1-S Rental of Equipment	292		1	(291)	-99.54%	370	(368)	-99.64%
16	650.1-S Transportation Expense	387		507	120	31.10%	490	17	3.57%
17	656.1-S Insurance - Vehicle	0		107	107	N.A.	0	107	N.A.
18	657.1-S Insurance - General Liability	183		124	(59)	-32.13%	232	(107)	-46.38%
19	658.1-S Insurance - Workman's Comp.	0		230	230	N.A.	0	230	N.A.
20	659.1-S Insurance - Other	0		73	73	N.A.	0	73	N.A.
21	660.1-S Advertising Expense	0		8	8	N.A.	0	8	N.A.
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	192		0	(192)	-100.00%	243	(243)	-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	82		195	113	137.81%	104	91	87.88%
25	675.1-S Miscellaneous Expenses	1,696		1,787	91	5.37%	2,147	(360)	-16.75%
26	**TOTAL WATER O&M EXPENSES**	**12,303**		**15,354**	**3,051**	**24.80%**	**15,573**	**(220)**	**-1.41%**
27	**SUBTOTAL (less accts. 666 & 667)**	**12,111**		**15,354**	**3,243**	**26.77%**	**15,330**	**23**	**0.15%**
28	**Average ERC's**	**104**		**104**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**26.58%**			

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

Company: SSU / Putnam / River 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 04/30/85		(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) %
1	601.1-8 Salaries & Wages - Employees	10,651		16,149	5,498	51.62%	13,809	2,340	16.95%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	864		3,075	2,211	255.88%	1,120	1,955	174.49%
4	610.1-8 Purchased Water	1		0	(1)	-100.00%	1	(1)	-100.00%
5	615.1-8 Purchased Power	1,414		2,241	827	58.47%	1,833	407	22.23%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	347		42	(305)	-87.76%	450	(407)	-90.58%
8	620.1-8 Materials and Supplies	2,626		1,637	(989)	-37.66%	3,405	(1,767)	-51.91%
9	631.1-8 Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
10	632.1-8 Contractual Services - Acct.	0		585	585	N.A.	0	585	N.A.
11	633.1-8 Contractual Services - Legal	0		238	238	N.A.	0	238	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	2,406		2,129	(277)	-11.53%	3,119	(991)	-31.76%
14	641.1-8 Rental of Building/Real Prop.	0		113	113	N.A.	0	113	N.A.
15	642.1-8 Rental of Equipment	936		4	(932)	-99.54%	1,214	(1,209)	-99.65%
16	650.1-8 Transportation Expense	1,242		913	(329)	-26.53%	1,610	(698)	-43.33%
17	656.1-8 Insurance - Vehicle	0		345	345	N.A.	0	345	N.A.
18	657.1-8 Insurance - General Liability	584		402	(182)	-31.23%	757	(356)	-46.96%
19	658.1-8 Insurance - Workman's Comp.	0		543	543	N.A.	0	543	N.A.
20	659.1-8 Insurance - Other	0		235	235	N.A.	0	235	N.A.
21	660.1-8 Advertising Expense	0		25	25	N.A.	0	25	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	453		0	(453)	-100.00%	587	(587)	-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	260		631	371	142.53%	337	293	87.07%
25	675.1-8 Miscellaneous Expenses	5,444		3,095	(2,349)	-43.15%	7,058	(3,963)	-56.15%
26	**TOTAL WATER O&M EXPENSES**	**27,228**		**32,402**	**5,174**	**19.00%**	**35,301**	**(2,898)**	**-8.21%**
27	**SUBTOTAL (less accts. 666 & 667)**	**26,775**		**32,402**	**5,627**	**21.02%**	**34,713**	**(2,311)**	**-7.13%**
28	**Average ERC's**	**330**		**338**	**8**	**2.42%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**29.85%**			

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

Company: SSU / Citrus / Rolling Green

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	3,709		5,740	2,031	54.75%	6,362	(622)	-9.78%
2	603.1-8 Salaries & Wages - Officers, Etc.	20		0	(20)	-100.00%	34	(34)	-100.00%
3	604.1-8 Employee Pensions & Benefits	147		1,093	946	643.41%	252	841	333.42%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,907		3,990	2,083	109.24%	3,271	719	21.99%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	813		132	(681)	-83.81%	1,394	(1,263)	-90.56%
8	620.1-8 Materials and Supplies	436		351	(85)	-19.51%	748	(397)	-53.07%
9	631.1-8 Contractual Services - Engr.	3		0	(3)	-91.28%	5	(5)	-94.92%
10	632.1-8 Contractual Services - Acct.	58		129	71	121.60%	99	29	29.20%
11	633.1-8 Contractual Services - Legal	29		52	23	80.21%	50	3	5.07%
12	634.1-8 Contractual Services - Mgmt. Fees	14		0	(14)	-100.00%	24	(24)	-100.00%
13	635.1-8 Contractual Services - Other	462		1,331	869	188.07%	792	538	67.95%
14	641.1-8 Rental of Building/Real Prop.	20		25	5	24.58%	34	(9)	-27.37%
15	642.1-8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.1-8 Transportation Expense	152		483	331	217.77%	261	222	85.26%
17	656.1-8 Insurance - Vehicle	94		76	(18)	-19.36%	161	(85)	-52.99%
18	657.1-8 Insurance - General Liability	178		88	(90)	-50.44%	305	(217)	-71.11%
19	658.1-8 Insurance - Workman's Comp.	78		193	115	147.24%	134	59	44.15%
20	659.1-8 Insurance - Other	18		52	34	186.97%	31	21	67.31%
21	660.1-8 Advertising Expense	0		5	5	N.A.	0	5	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	2		0	(2)	-100.00%	3	(3)	-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	14		139	125	889.36%	24	114	476.81%
25	675.1-8 Miscellaneous Expenses	461		738	277	60.10%	791	(53)	-6.66%
26	**TOTAL WATER O&M EXPENSES**	**8,615**		**14,616**	**6,001**	**69.66%**	**14,777**	**(160)**	**-1.08%**
27	**SUBTOTAL (less accts. 666 & 667)**	**8,613**		**14,616**	**6,003**	**69.70%**	**14,773**	**(157)**	**-1.07%**
28	**Average ERC's**	**49**		**73**	**24**	**48.98%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**71.52%**			

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

Company: SSU / Citrus / Rosemont

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 12/31/89	(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	601.1-8 Salaries & Wages - Employees	3,040		6,233	3,193	105.02%	3,268	2,965	90.71%
2	603.1-8 Salaries & Wages - Officers, Etc.	47		0	(47)	-100.00%	51	(51)	-100.00%
3	604.1-8 Employee Pensions & Benefits	287		1,187	920	344.45%	287	900	313.44%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	999		776	(223)	-22.37%	1,074	(298)	-27.78%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	128		927	799	624.41%	138	790	573.86%
8	620.1-8 Materials and Supplies	198		266	68	34.51%	213	53	25.13%
9	631.1-8 Contractual Services - Engr.	1		0	(1)	-83.83%	1	(1)	-84.96%
10	632.1-8 Contractual Services - Acct.	91		79	(12)	-12.65%	98	(18)	-18.75%
11	633.1-8 Contractual Services - Legal	14		32	18	130.85%	15	17	114.75%
12	634.1-8 Contractual Services - Mgmt. Fees	3		0	(3)	-100.00%	3	(3)	-100.00%
13	635.1-8 Contractual Services - Other	528		1,426	898	170.01%	568	858	151.17%
14	641.1-8 Rental of Building/Real Prop.	14		15	1	10.06%	15	0	2.38%
15	642.1-8 Rental of Equipment	15		1	(14)	-96.10%	16	(16)	-96.38%
16	650.1-8 Transportation Expense	72		628	556	772.64%	77	551	711.75%
17	656.1-8 Insurance - Vehicle	87		47	(40)	-46.12%	94	(47)	-49.88%
18	657.1-8 Insurance - General Liability	89		55	(34)	-38.70%	96	(41)	-42.98%
19	658.1-8 Insurance - Workman's Comp.	86		209	123	143.51%	92	117	126.51%
20	659.1-8 Insurance - Other	29		32	3	10.15%	31	1	2.47%
21	660.1-8 Advertising Expense	2		3	1	68.41%	2	1	56.65%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	1		0	(1)	-100.00%	1	(1)	-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	57		86	29	50.28%	61	24	39.79%
25	675.1-8 Miscellaneous Expenses	611		420	(191)	-31.19%	657	(236)	-35.99%
26	**TOTAL WATER O&M EXPENSES**	**6,379**		**12,423**	**6,044**	**94.74%**	**6,858**	**5,565**	**81.15%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,378**		**12,423**	**6,045**	**94.77%**	**6,856**	**5,566**	**44.81%**
28	**Average ERC's**	**47**		**46**	**(1)**	**-2.13%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**7.50%**			

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

Company: SSU / Marion / Salt Springs

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	4,514		9,295	4,781	105.91%	6,167	3,128	50.72%
2	603.1-8 Salaries & Wages - Officers, Etc.	137		0	(137)	-100.00%	187	(187)	-100.00%
3	604.1-8 Employee Pensions & Benefits	235		1,770	1,535	653.06%	321	1,449	451.24%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,477		2,561	1,084	73.42%	2,018	544	26.95%
6	616.1-8 Fuel for Power Purchased	0		191	191	N.A.	0	191	N.A.
7	618.1-8 Chemicals	84		64	(20)	-24.29%	115	(51)	-44.58%
8	620.1-8 Materials and Supplies	436		1,492	1,056	242.14%	596	896	150.45%
9	631.1-8 Contractual Services - Engr.	9		0	(9)	-95.72%	12	(12)	-96.87%
10	632.1-8 Contractual Services - Acct.	48		189	141	294.61%	66	124	188.85%
11	633.1-8 Contractual Services - Legal	258		77	(181)	-70.15%	352	(275)	-78.15%
12	634.1-8 Contractual Services - Mgmt. Fees	33		0	(33)	-100.00%	45	(45)	-100.00%
13	635.1-8 Contractual Services - Other	1,324		4,228	2,904	219.35%	1,809	2,420	133.77%
14	641.1-8 Rental of Building/Real Prop.	98		37	(61)	-62.53%	134	(97)	-72.57%
15	642.1-8 Rental of Equipment	(1)		1	2	-239.29%	(1)	3	-201.96%
16	650.1-8 Transportation Expense	443		1,084	641	144.58%	605	478	79.04%
17	656.1-8 Insurance - Vehicle	261		112	(149)	-57.20%	357	(245)	-68.67%
18	657.1-8 Insurance - General Liability	367		130	(237)	-64.58%	501	(371)	-74.07%
19	658.1-8 Insurance - Workman's Comp.	140		312	172	123.07%	191	121	63.29%
20	659.1-8 Insurance - Other	49		76	27	55.35%	67	9	13.72%
21	660.1-8 Advertising Expense	0		8	8	N.A.	0	8	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	1,256		0	(1,256)	-100.00%	1,716	(1,716)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	3		0	(3)	-100.00%	4	(4)	-100.00%
24	670.1-8 Bad Debt Expense	45		204	159	353.60%	61	143	232.04%
25	675.1-8 Miscellaneous Expenses	919		1,143	224	24.37%	1,255	(112)	-8.96%
26	**TOTAL WATER O&M EXPENSES**	**12,135**		**22,974**	**10,839**	**89.32%**	**16,578**	**6,396**	**38.58%**
27	**SUBTOTAL (less accts. 666 & 667)**	**10,876**		**22,974**	**12,098**	**111.24%**	**14,858**	**8,116**	**35.33%**
28	**Average ERC's**	**134**		**159**	**25**	**18.66%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**36.61%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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

Company: SSU / Marion / Samira Villas

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 sheduie, 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	1,018		2,144	1,126	110.65%	1,172	972	82.97%
2	603.1-8 Salaries & Wages - Officers, Etc.	4		0	(4)	-100.00%	5	(5)	-100.00%
3	604.1-8 Employee Pensions & Benefits	0		408	408	N.A.	0	408	N.A.
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	498		331	(167)	-33.55%	573	(242)	-42.28%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	132		87	(45)	-34.05%	152	(65)	-42.71%
8	620.1-8 Materials and Supplies	7		89	82	1172.08%	8	81	1004.90%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	2		3	1	69.12%	2	1	46.89%
11	633.1-8 Contractual Services - Legal	1		1	0	37.53%	1	0	19.46%
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	38		1,239	1,201	3160.16%	44	1,195	2731.70%
14	641.1-8 Rental of Building/Real Prop.	0		1	1	N.A.	0	1	N.A.
15	642.1-8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.1-8 Transportation Expense	3		363	360	11985.98%	3	359	10397.58%
17	656.1-8 Insurance - Vehicle	2		2	(0)	-0.27%	2	(0)	-13.37%
18	657.1-8 Insurance - General Liability	2		2	0	16.07%	2	0	0.82%
19	658.1-8 Insurance - Workman's Comp.	2		72	70	3502.63%	2	70	3029.16%
20	659.1-8 Insurance - Other	0		1	1	N.A.	0	1	N.A.
21	660.1-8 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	5		0	(5)	-100.00%	6	(6)	-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	1		4	3	264.50%	1	2	216.60%
25	675.1-8 Miscellaneous Expenses	10		18	8	78.91%	12	6	55.39%
26	**TOTAL WATER O&M EXPENSES**	1,725		4,765	3,041	176.29%	1,986	2,780	139.98%
27	**SUBTOTAL (less accts. 666 & 667)**	1,720		4,765	3,046	177.10%	1,980	2,786	58.45%
28	**Average ERC's**	13		13	0	0.00%			
29	**Average Consumer Price Index - U**	118.3		136.2	18	15.13%			
30				**Compounded Multiplier =**		15.13%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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

Company: SSU / Putnam / Saratoga Harbour

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		(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	1,678		3,681	2,003	119.39%	2,741	941	34.33%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	80		701	621	776.18%	131	570	436.45%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	578		1,578	1,000	172.93%	944	634	67.11%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	198		85	(113)	-57.17%	323	(239)	-73.77%
8	620.1-8 Materials and Supplies	942		845	(97)	-10.33%	1,539	(694)	-45.10%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	0		68	68	N.A.	0	68	N.A.
11	633.1-8 Contractual Services - Legal	0		28	28	N.A.	0	28	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	189		923	734	388.44%	309	614	199.05%
14	641.1-8 Rental of Building/Real Prop.	0		13	13	N.A.	0	13	N.A.
15	642.1-8 Rental of Equipment	88		0	(88)	-99.43%	144	(143)	-99.65%
16	650.1-8 Transportation Expense	223		319	96	43.19%	364	(45)	-12.33%
17	656.1-8 Insurance - Vehicle	0		40	40	N.A.	0	40	N.A.
18	657.1-8 Insurance - General Liability	54		46	(8)	-14.02%	88	(42)	-47.36%
19	658.1-8 Insurance - Workman's Comp.	0		124	124	N.A.	0	124	N.A.
20	659.1-8 Insurance - Other	0		27	27	N.A.	0	27	N.A.
21	660.1-8 Advertising Expense	0		3	3	N.A.	0	3	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	41		0	(41)	-100.00%	67	(67)	-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	25		73	48	191.60%	41	32	78.54%
25	675.1-8 Miscellaneous Expenses	512		358	(154)	-30.12%	836	(478)	-57.21%
26	***TOTAL WATER O&M EXPENSES***	**4,608**		**8,912**	**4,304**	**93.39%**	**7,526**	**1,385**	**18.41%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,567**		**8,912**	**4,345**	**95.13%**	**7,459**	**1,452**	**16.30%**
28	**Average ERC's**	**31**		**40**	**9**	**29.03%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multipler =**		**63.33%**			

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 Multipler = (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 and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Silver Lake 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 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(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) %
1	601.1-8 Salaries & Wages - Employees	19,302		39,189	19,887	103.03%	21,785	17,404	79.89%
2	603.1-8 Salaries & Wages - Officers, Etc.	647		0	(647)	-100.00%	730	(730)	-100.00%
3	604.1-8 Employee Pensions & Benefits	3,626		7,462	3,836	105.76%	4,092	3,369	82.33%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	22,238		25,262	3,024	13.60%	25,098	164	0.65%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	967		339	(628)	-64.92%	1,091	(752)	-68.92%
8	620.1-8 Materials and Supplies	1,806		5,490	3,684	203.99%	2,038	3,452	169.35%
9	631.1-8 Contractual Services - Engr.	15		3	(12)	-78.56%	17	(14)	-81.00%
10	632.1-8 Contractual Services - Acct.	1,254		1,581	327	26.10%	1,415	166	11.73%
11	633.1-8 Contractual Services - Legal	188		643	455	242.00%	212	431	203.02%
12	634.1-8 Contractual Services - Mgmt. Fees	34		0	(34)	-100.00%	38	(38)	-100.00%
13	635.1-8 Contractual Services - Other	1,179		1,487	308	26.15%	1,331	157	11.78%
14	641.1-8 Rental of Building/Real Prop.	200		307	107	53.26%	226	81	35.80%
15	642.1-8 Rental of Equipment	1,107		47	(1,060)	-95.71%	1,249	(1,202)	-96.20%
16	650.1-8 Transportation Expense	1,928		1,408	(520)	-26.95%	2,176	(768)	-35.27%
17	656.1-8 Insurance - Vehicle	1,152		933	(219)	-19.05%	1,300	(368)	-28.28%
18	657.1-8 Insurance - General Liability	1,182		1,065	(97)	-8.18%	1,334	(249)	-18.65%
19	658.1-8 Insurance - Workman's Comp.	1,135		1,317	182	16.01%	1,281	36	2.79%
20	659.1-8 Insurance - Other	383		635	252	65.93%	432	203	47.02%
21	660.1-8 Advertising Expense	30		67	37	123.35%	34	33	97.89%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	3,982		0	(3,982)	-100.00%	4,494	(4,494)	-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	766		1,704	938	122.46%	865	840	97.11%
25	675.1-8 Miscellaneous Expenses	7,337		8,364	1,027	14.00%	8,281	83	1.00%
26	**TOTAL WATER O&M EXPENSES**	**70,461**		**97,324**	**26,863**	**38.12%**	**79,524**	**17,801**	**22.38%**
27	**SUBTOTAL (less accts. 666 & 667)**	**66,476**		**97,324**	**30,848**	**46.41%**	**75,026**	**22,298**	**22.91%**
28	**Average ERC's**	**1,199**		**1,232**	**33**	**2.75%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**12.86%**			

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

Company: SSU / Putnam / Silver Lake Oaks

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) %
1	601.1-8 Salaries & Wages - Employees	5,220		4,256	(964)	-18.47%	5,065	(809)	-15.97%
2	603.1-8 Salaries & Wages - Officers, Etc.	2		0	(2)	-100.00%	2	(2)	-100.00%
3	604.1-8 Employee Pensions & Benefits	966		810	(156)	-16.12%	937	(127)	-13.54%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	790		1,022	232	29.43%	766	256	33.40%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	68		81	12	17.75%	67	14	21.37%
8	620.1-8 Materials and Supplies	791		1,326	535	67.63%	767	559	72.78%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	128		44	(84)	-65.65%	124	(80)	-64.59%
11	633.1-8 Contractual Services - Legal	65		18	(47)	-72.49%	63	(45)	-71.65%
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	307		286	(21)	-6.78%	298	(12)	-3.92%
14	641.1-8 Rental of Building/Real Prop.	(1)		9	10	-952.36%	(1)	9	-978.53%
15	642.1-8 Rental of Equipment	19		150	131	691.18%	18	132	715.47%
16	650.1-8 Transportation Expense	349		469	120	34.37%	339	130	38.49%
17	656.1-8 Insurance - Vehicle	116		26	(90)	-77.65%	113	(87)	-76.96%
18	657.1-8 Insurance - General Liability	142		30	(112)	-78.75%	138	(108)	-78.09%
19	658.1-8 Insurance - Workman's Comp.	0		143	143	N.A.	0	143	N.A.
20	659.1-8 Insurance - Other	19		18	(1)	-6.99%	18	(1)	-4.14%
21	660.1-8 Advertising Expense	15		2	(13)	-87.58%	15	(13)	-87.20%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	65		0	(65)	-100.00%	63	(63)	-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	0		47	47	N.A.	0	47	N.A.
25	675.1-8 Miscellaneous Expenses	803		245	(558)	-69.52%	779	(534)	-68.59%
26	**TOTAL WATER O&M EXPENSES**	**9,865**		**8,983**	**(882)**	**-8.95%**	**9,571**	**(589)**	**-6.15%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,800**		**8,983**	**(817)**	**-8.34%**	**9,508**	**(526)**	**-5.85%**
28	**Average ERC's**	**29**		**27**	**(2)**	**-6.90%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**-2.98%**			

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

Company: SSU / Lake / Skycrest

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	2,912		4,358	1,446	49.66%	4,617	(259)	-5.61%
2	603.1-8 Salaries & Wages - Officers, Etc.	115		0	(115)	-100.00%	182	(182)	-100.00%
3	604.1-8 Employee Pensions & Benefits	197		830	633	321.20%	312	517	165.66%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	847		1,025	178	21.04%	1,343	(318)	-23.66%
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%	86	(46)	-53.46%
8	620.1-8 Materials and Supplies	84		245	161	191.65%	133	112	83.95%
9	631.1-8 Contractual Services - Engr.	17		0	(17)	-97.67%	27	(27)	-98.53%
10	632.1-8 Contractual Services - Acct.	151		194	43	28.80%	239	(45)	-18.77%
11	633.1-8 Contractual Services - Legal	31		79	48	155.10%	49	30	60.89%
12	634.1-8 Contractual Services - Mgmt. Fees	47		0	(47)	-100.00%	75	(75)	-100.00%
13	635.1-8 Contractual Services - Other	30		622	592	1974.70%	48	575	1208.54%
14	641.1-8 Rental of Building/Real Prop.	117		38	(79)	-67.78%	186	(148)	-79.68%
15	642.1-8 Rental of Equipment	60		1	(59)	-97.62%	95	(94)	-98.50%
16	650.1-8 Transportation Expense	158		141	(17)	-10.53%	251	(109)	-43.57%
17	656.1-8 Insurance - Vehicle	309		115	(194)	-62.88%	490	(375)	-76.59%
18	657.1-8 Insurance - General Liability	188		133	(55)	-29.00%	298	(165)	-55.22%
19	658.1-8 Insurance - Workman's Comp.	113		146	33	29.58%	179	(33)	-18.27%
20	659.1-8 Insurance - Other	112		78	(34)	-30.21%	178	(99)	-55.98%
21	660.1-8 Advertising Expense	9		8	(1)	-8.43%	14	(6)	-42.25%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	70		0	(70)	-100.00%	111	(111)	-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	78		210	132	168.70%	124	86	69.47%
25	675.1-8 Miscellaneous Expenses	960		1,029	69	7.16%	1,522	(493)	-32.42%
26	**TOTAL WATER O&M EXPENSES**	**6,659**		**9,294**	**2,635**	**39.57%**	**10,559**	**(1,264)**	**-11.97%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,589**		**9,294**	**2,705**	**41.05%**	**10,447**	**(1,153)**	**-12.41%**
28	**Average ERC's**	**87**		**111**	**24**	**27.59%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**58.55%**			

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

Company: DUI-SSU / Hernando / Spring Hill 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 12/31/82 (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	146,942	831,824	684,882	466.09%	737,818	94,006	12.74%
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	0	158,379	158,379	N.A.	0	158,379	N.A.
4	610.1-8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	91,498	278,770	187,272	204.67%	459,425	(180,656)	-39.32%
6	616.1-8 Fuel for Power Purchased	0	113	113	N.A.	0	113	N.A.
7	618.1-8 Chemicals	2,884	2,705	(179)	-6.20%	14,481	(11,776)	-81.32%
8	620.1-8 Materials and Supplies	36,255	62,787	26,532	73.18%	182,042	(119,255)	-65.51%
9	631.1-8 Contractual Services - Engr.	0	78	78	N.A.	0	78	N.A.
10	632.1-8 Contractual Services - Acct.	0	38,271	38,271	N.A.	0	38,271	N.A.
11	633.1-8 Contractual Services - Legal	0	15,562	15,562	N.A.	0	15,562	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	754	30,231	29,477	3909.37%	3,786	26,445	698.50%
14	641.1-8 Rental of Building/Real Prop.	3,545	7,419	3,874	109.28%	17,800	(10,381)	-58.32%
15	642.1-8 Rental of Equipment	0	322	322	N.A.	0	322	N.A.
16	650.1-8 Transportation Expense	0	17,347	17,347	N.A.	0	17,347	N.A.
17	656.1-8 Insurance - Vehicle	0	22,570	22,570	N.A.	0	22,570	N.A.
18	657.1-8 Insurance - General Liability	0	26,267	26,267	N.A.	0	26,267	N.A.
19	658.1-8 Insurance - Workman's Comp.	0	27,949	27,949	N.A.	0	27,949	N.A.
20	659.1-8 Insurance - Other	1,913	15,381	13,468	704.03%	9,605	5,776	60.13%
21	660.1-8 Advertising Expense	0	1,622	1,622	N.A.	0	1,622	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	14,246	0	(14,246)	-100.00%	71,531	(71,531)	-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	11,509	41,243	29,734	258.36%	57,788	(16,545)	-28.63%
25	675.1-8 Miscellaneous Expenses	4,692	202,432	197,740	4214.40%	23,559	178,872	759.24%
26	**TOTAL WATER O&M EXPENSES**	**314,238**	**1,781,271**	**1,467,033**	**466.85%**	**1,577,837**	**203,434**	**12.89%**
27	**SUBTOTAL (less accts. 666 & 667)**	**299,992**	**1,781,271**	**1,481,279**	**493.77%**	**1,506,306**	**274,965**	**15.44%**
28	**Average ERC's**	**7,000**	**24,903**	**17,903**	**255.76%**			
29	**Average Consumer Price Index - U**	**96.5**	**136.2**	**40**	**41.14%**			
30			**Compounded Multiplier =**		**402.12%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13625.

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

Company: SSU / Putnam / St. John's Highlands

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	2,701		4,846	2,145	79.43%	3,804	1,042	27.40%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	170		923	753	442.81%	239	683	285.40%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	566		913	347	61.38%	797	116	14.58%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	263		42	(221)	-83.87%	370	(328)	-88.55%
8	620.1-8 Materials and Supplies	1,168		984	(184)	-15.79%	1,645	(661)	-40.21%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	0		134	134	N.A.	0	134	N.A.
11	633.1-8 Contractual Services - Legal	0		54	54	N.A.	0	54	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	551		573	22	4.01%	776	(203)	-26.15%
14	641.1-8 Rental of Building/Real Prop.	0		26	26	N.A.	0	26	N.A.
15	642.1-8 Rental of Equipment	183		1	(182)	-99.46%	258	(257)	-99.62%
16	650.1-8 Transportation Expense	242		338	96	39.77%	341	(3)	-0.76%
17	656.1-8 Insurance - Vehicle	0		79	79	N.A.	0	79	N.A.
18	657.1-8 Insurance - General Liability	115		92	(23)	-20.26%	162	(70)	-43.39%
19	658.1-8 Insurance - Workman's Comp.	0		163	163	N.A.	0	163	N.A.
20	659.1-8 Insurance - Other	0		54	54	N.A.	0	54	N.A.
21	660.1-8 Advertising Expense	0		6	6	N.A.	0	6	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	97		0	(97)	-100.00%	137	(137)	-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	52		144	92	176.88%	73	71	96.59%
25	675.1-8 Miscellaneous Expenses	1,066		707	(361)	-33.83%	1,504	(796)	-53.02%
26	**TOTAL WATER O&M EXPENSES**	7,176		10,078	2,902	40.45%	10,107	(28)	-0.28%
27	**SUBTOTAL (less accts. 666 & 667)**	7,079		10,078	2,999	42.37%	9,970	108	1.07%
28	**Average ERC's**	71		79	8	11.27%			
29	**Average Consumer Price Index - U**	107.6		136.2	29	26.58%			
30				**Compounded Multiplier =**		40.84%			

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

Company: SSU / Lake / Stone Mountain

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	1,898		2,215	317	16.70%	2,022	193	9.56%
2	603.1-8 Salaries & Wages - Officers, Etc.	8		0	(8)	-100.00%	9	(9)	-100.00%
3	604.1-8 Employee Pensions & Benefits	13		422	409	3144.13%	14	408	2945.64%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	774		691	(83)	-10.73%	824	(133)	-16.19%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	339		100	(239)	-70.49%	361	(261)	-72.30%
8	620.1-8 Materials and Supplies	480		449	(31)	-6.42%	511	(62)	-12.15%
9	631.1-8 Contractual Services - Engr.	1		0	(1)	-97.94%	1	(1)	-98.06%
10	632.1-8 Contractual Services - Acct.	10		10	0	1.47%	11	(1)	-4.74%
11	633.1-8 Contractual Services - Legal	2		4	2	106.30%	2	2	93.67%
12	634.1-8 Contractual Services - Mgmt. Fees	3		0	(3)	-100.00%	3	(3)	-100.00%
13	635.1-8 Contractual Services - Other	2		372	370	18517.87%	2	370	17378.74%
14	641.1-8 Rental of Building/Real Prop.	8		2	(6)	-75.41%	9	(7)	-76.92%
15	642.1-8 Rental of Equipment	5		0	(5)	-98.51%	5	(5)	-98.60%
16	650.1-8 Transportation Expense	12		189	177	1474.23%	13	176	1377.91%
17	656.1-8 Insurance - Vehicle	21		6	(15)	-71.50%	22	(16)	-73.25%
18	657.1-8 Insurance - General Liability	13		7	(6)	-46.43%	14	(7)	-49.71%
19	658.1-8 Insurance - Workman's Comp.	8		74	66	830.30%	9	66	773.38%
20	659.1-8 Insurance - Other	7		4	(3)	-41.74%	7	(3)	-45.31%
21	660.1-8 Advertising Expense	1		0	(1)	-57.00%	1	(1)	-59.63%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	5		0	(5)	-100.00%	5	(5)	-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	5		11	6	118.70%	5	6	105.32%
25	675.1-8 Miscellaneous Expenses	65		110	45	69.25%	69	41	58.89%
26	**TOTAL WATER O&M EXPENSES**	**3,680**		**4,667**	**987**	**26.83%**	**3,920**	**747**	**19.07%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,675**		**4,667**	**992**	**27.00%**	**3,915**	**753**	**19.13%**
28	**Average ERC's**	**7**		**6**	**(1)**	**-14.29%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**6.52%**			

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

Company: SSU / Volusia / Sugar Mill

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	21,391		42,265	20,874	97.58%	28,893	13,372	46.28%
2	603.1-8 Salaries & Wages - Officers, Etc.	105		0	(105)	-100.00%	142	(142)	-100.00%
3	604.1-8 Employee Pensions & Benefits	1,264		8,047	6,783	536.65%	1,707	6,340	371.35%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	22,057		12,961	(9,096)	-41.24%	29,792	(16,831)	-56.50%
6	616.1-8 Fuel for Power Purchased	85		0	(85)	-100.00%	115	(115)	-100.00%
7	618.1-8 Chemicals	6,965		7,117	152	2.18%	9,408	(2,291)	-24.35%
8	620.1-8 Materials and Supplies	1,967		7,533	5,566	282.96%	2,657	4,876	183.53%
9	631.1-8 Contractual Services - Engr.	32		2	(30)	-93.54%	43	(41)	-95.22%
10	632.1-8 Contractual Services - Acct.	625		1,016	391	62.62%	844	172	20.40%
11	633.1-8 Contractual Services - Legal	260		413	153	58.95%	351	62	17.68%
12	634.1-8 Contractual Services - Mgmt. Fees	121		0	(121)	-100.00%	163	(163)	-100.00%
13	635.1-8 Contractual Services - Other	1,338		3,184	1,846	137.94%	1,807	1,376	76.16%
14	641.1-8 Rental of Building/Real Prop.	169		197	28	16.58%	228	(31)	-13.69%
15	642.1-8 Rental of Equipment	2		90	88	4407.72%	3	87	3237.32%
16	650.1-8 Transportation Expense	2,902		1,923	(979)	-33.72%	3,920	(1,996)	-50.93%
17	656.1-8 Insurance - Vehicle	787		599	(188)	-23.84%	1,063	(464)	-43.61%
18	657.1-8 Insurance - General Liability	1,383		698	(685)	-49.56%	1,868	(1,170)	-62.66%
19	658.1-8 Insurance - Workman's Comp.	691		1,420	729	105.51%	933	487	52.15%
20	659.1-8 Insurance - Other	161		408	247	153.72%	217	191	87.84%
21	660.1-8 Advertising Expense	0		43	43	N.A.	0	43	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	14		0	(14)	-100.00%	19	(19)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	5		0	(5)	-100.00%	7	(7)	-100.00%
24	670.1-8 Bad Debt Expense	137		1,095	958	699.51%	185	910	491.92%
25	675.1-8 Miscellaneous Expenses	4,726		5,376	650	13.76%	6,383	(1,007)	-15.78%
26	**TOTAL WATER O&M EXPENSES**	**67,187**		**94,389**	**27,202**	**40.49%**	**90,749**	**3,639**	**4.01%**
27	**SUBTOTAL (less accts. 666 & 667)**	**67,168**		**94,389**	**27,221**	**40.53%**	**90,724**	**3,665**	**3.88%**
28	**Average ERC's**	**537**		**630**	**93**	**17.32%**			
29	**Average Consumer Price Index - U**	**116.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**35.07%**			

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

Company: SSU / Citrus / Sugar Mill 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 12/31/89	(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) %
1	601.1-8 Salaries & Wages - Employees	62,416		88,342	25,926	41.54%	77,476	10,866	14.02%
2	603.1-8 Salaries & Wages - Officers, Etc.	1,583		0	(1,583)	-100.00%	1,985	(1,985)	-100.00%
3	604.1-8 Employee Pensions & Benefits	8,940		16,820	7,880	88.15%	11,097	5,723	51.57%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	27,513		26,111	(1,402)	-5.10%	34,152	(8,041)	-23.54%
6	616.1-8 Fuel for Power Purchased	219		266	47	21.37%	272	(6)	-2.22%
7	618.1-8 Chemicals	1,965		1,474	(491)	-24.99%	2,439	(965)	-39.57%
8	620.1-8 Materials and Supplies	7,813		14,409	6,596	84.43%	9,698	4,711	48.58%
9	631.1-8 Contractual Services - Engr.	38		6	(32)	-83.65%	47	(41)	-86.83%
10	632.1-8 Contractual Services - Acct.	3,058		3,054	(4)	-0.12%	3,796	(742)	-19.54%
11	633.1-8 Contractual Services - Legal	458		1,242	784	171.16%	569	673	118.45%
12	634.1-8 Contractual Services - Mgmt. Fees	89		0	(89)	-100.00%	110	(110)	-100.00%
13	635.1-8 Contractual Services - Other	3,112		3,323	211	6.77%	3,863	(540)	-13.98%
14	641.1-8 Rental of Building/Real Prop.	3,029		592	(2,437)	-80.45%	3,760	(3,168)	-84.25%
15	642.1-8 Rental of Equipment	317		51	(266)	-83.85%	393	(342)	-86.99%
16	650.1-8 Transportation Expense	7,829		6,740	(1,089)	-13.91%	9,718	(2,978)	-30.65%
17	656.1-8 Insurance - Vehicle	2,853		1,801	(1,052)	-36.87%	3,541	(1,740)	-49.14%
18	657.1-8 Insurance - General Liability	2,946		2,096	(850)	-28.84%	3,657	(1,561)	-42.68%
19	658.1-8 Insurance - Workman's Comp.	2,829		2,968	139	4.92%	3,512	(543)	-15.47%
20	659.1-8 Insurance - Other	954		1,227	273	28.67%	1,184	43	3.66%
21	660.1-8 Advertising Expense	75		129	54	72.56%	93	36	39.02%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	45		0	(45)	-100.00%	56	(56)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	8		0	(8)	-100.00%	10	(10)	-100.00%
24	670.1-8 Bad Debt Expense	1,871		3,291	1,420	75.92%	2,322	969	41.72%
25	675.1-8 Miscellaneous Expenses	25,681		16,155	(9,526)	-37.09%	31,878	(15,722)	-49.32%
26	**TOTAL WATER O&M EXPENSES**	**165,641**		**190,100**	**24,459**	**14.77%**	**205,609**	**(15,509)**	**-7.54%**
27	**SUBTOTAL (less accts. 666 & 667)**	**165,588**		**190,100**	**24,512**	**14.80%**	**205,543**	**(15,443)**	**-8.12%**
28	**Average ERC's**	**3,797**		**4,291**	**494**	**13.01%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**24.13%**			

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

Company: SSU / Washington / Sunny Hills 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 12/31/86	(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	47,942		40,184	(7,758)	-16.18%	77,093	(36,909)	-47.88%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	0		7,651	7,651	N.A.	0	7,651	N.A.
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	16,413		12,882	(3,531)	-21.52%	26,393	(13,511)	-51.19%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	360		220	(140)	-38.87%	579	(359)	-61.98%
8	620.1-8 Materials and Supplies	3,673		918	(2,755)	-75.00%	5,906	(4,988)	-84.45%
9	631.1-8 Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
10	632.1-8 Contractual Services - Acct.	0		704	704	N.A.	0	704	N.A.
11	633.1-8 Contractual Services - Legal	0		286	286	N.A.	0	286	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		1,754	1,754	N.A.	0	1,754	N.A.
14	641.1-8 Rental of Building/Real Prop.	913		136	(777)	-85.06%	1,468	(1,332)	-90.71%
15	642.1-8 Rental of Equipment	0		5	5	N.A.	0	5	N.A.
16	650.1-8 Transportation Expense	3,131		1,224	(1,907)	-60.91%	5,035	(3,811)	-75.69%
17	656.1-8 Insurance - Vehicle	0		415	415	N.A.	0	415	N.A.
18	657.1-8 Insurance - General Liability	0		483	483	N.A.	0	483	N.A.
19	658.1-8 Insurance - Workman's Comp.	0		1,350	1,350	N.A.	0	1,350	N.A.
20	659.1-8 Insurance - Other	733		283	(450)	-61.43%	1,179	(896)	-76.01%
21	660.1-8 Advertising Expense	0		30	30	N.A.	0	30	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	1,251		0	(1,251)	-100.00%	2,012	(2,012)	-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	419		758	339	80.95%	674	84	12.52%
25	675.1-8 Miscellaneous Expenses	7,779		3,721	(4,058)	-52.16%	12,509	(8,788)	-70.25%
26	**TOTAL WATER O&M EXPENSES**	**82,614**		**73,006**	**(9,608)**	**-11.63%**	**132,847**	**(59,841)**	**-45.05%**
27	**SUBTOTAL (less accts. 666 & 667)**	**81,363**		**73,006**	**(8,357)**	**-10.27%**	**130,835**	**(57,830)**	**-79.21%**
28	**Average ERC's**	**486**		**603**	**137**	**29.40%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**60.80%**			

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

Company: SSU / Lake / Sunshine Parkway

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 12/31/87	(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	2,696		4,836	2,140	79.38%	1,469	3,367	229.16%
2	603.1-8 Salaries & Wages - Officers, Etc.	8		0	(8)	-100.00%	4	(4)	-100.00%
3	604.1-8 Employee Pensions & Benefits	14		921	907	6477.21%	8	913	11968.84%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	3,247		2,515	(732)	-22.58%	1,770	745	42.10%
6	616.1-8 Fuel for Power Purchased	404		0	(404)	-100.00%	220	(220)	-100.00%
7	618.1-8 Chemicals	275		352	77	28.08%	150	202	135.03%
8	620.1-8 Materials and Supplies	35		1,760	1,725	4928.53%	19	1,741	9127.09%
9	631.1-8 Contractual Services - Engr.	1		0	(1)	-97.59%	1	(1)	-85.58%
10	632.1-8 Contractual Services - Acct.	3		12	9	294.61%	2	10	624.06%
11	633.1-8 Contractual Services - Legal	16		5	(11)	-69.92%	9	(4)	-44.80%
12	634.1-8 Contractual Services - Mgmt. Fees	2		0	(2)	-100.00%	1	(1)	-100.00%
13	635.1-8 Contractual Services - Other	82		352	270	328.72%	45	307	666.68%
14	641.1-8 Rental of Building/Real Prop.	3		2	(1)	-23.51%	2	1	40.36%
15	642.1-8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.1-8 Transportation Expense	14		480	466	3329.91%	8	473	6193.71%
17	656.1-8 Insurance - Vehicle	16		7	(9)	-56.37%	9	(2)	-19.94%
18	657.1-8 Insurance - General Liability	23		8	(15)	-64.67%	13	(4)	-35.18%
19	658.1-8 Insurance - Workman's Comp.	9		162	153	1705.51%	5	158	3213.01%
20	659.1-8 Insurance - Other	3		5	2	58.58%	2	3	191.01%
21	660.1-8 Advertising Expense	0		1	1	N.A.	0	1	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	8		0	(8)	-100.00%	4	(4)	-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	(199)		13	212	-106.41%	(108)	121	-111.76%
25	675.1-8 Miscellaneous Expenses	425		126	(299)	-70.24%	232	(105)	-45.39%
26	**TOTAL WATER O&M EXPENSES**	**7,085**		**11,557**	**4,472**	**63.11%**	**3,861**	**7,696**	**199.31%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,077**		**11,557**	**4,480**	**63.30%**	**3,857**	**7,700**	**66.63%**
28	**Average ERC's**	**88**		**40**	**(48)**	**-54.55%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**-45.50%**			

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

Company: SSU / Osceola / Tropical 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 12/31/79	(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	10,973		28,566	17,593	160.33%	25,258	3,308	13.10%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	706		5,439	4,733	670.39%	1,625	3,814	234.68%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	3,337		6,049	2,712	81.28%	7,681	(1,632)	-21.25%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	377		3,266	2,889	766.37%	868	2,398	276.38%
8	620.1-8 Materials and Supplies	7,395		3,635	(3,760)	-50.84%	17,022	(13,387)	-78.65%
9	631.1-8 Contractual Services - Engr.	0		408	408	N.A.	0	408	N.A.
10	632.1-8 Contractual Services - Acct.	0		935	935	N.A.	0	935	N.A.
11	633.1-8 Contractual Services - Legal	0		380	380	N.A.	0	380	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	441		1,593	1,152	261.19%	1,015	578	56.91%
14	641.1-8 Rental of Building/Real Prop.	0		181	181	N.A.	0	181	N.A.
15	642.1-8 Rental of Equipment	0		150	150	N.A.	0	150	N.A.
16	650.1-8 Transportation Expense	1,703		3,800	2,097	123.15%	3,920	(120)	-3.06%
17	656.1-8 Insurance - Vehicle	0		552	552	N.A.	0	552	N.A.
18	657.1-8 Insurance - General Liability	866		642	(224)	-25.88%	1,993	(1,351)	-67.80%
19	658.1-8 Insurance - Workman's Comp.	0		960	960	N.A.	0	960	N.A.
20	659.1-8 Insurance - Other	0		376	376	N.A.	0	376	N.A.
21	660.1-8 Advertising Expense	0		40	40	N.A.	0	40	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	8,366		0	(8,366)	-100.00%	19,257	(19,257)	-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	373		1,008	635	170.20%	859	149	17.38%
25	675.1-8 Miscellaneous Expenses	930		4,962	4,032	433.50%	2,141	2,821	131.77%
26	**TOTAL WATER O&M EXPENSES**	**35,467**		**62,941**	**27,474**	**77.46%**	**81,639**	**(18,698)**	**-22.90%**
27	**SUBTOTAL (less accts. 666 & 667)**	**27,101**		**62,941**	**35,840**	**132.25%**	**62,382**	**559**	**0.89%**
28	**Average ERC's**	*445*		*546*	*101*	**22.70%**			
29	**Average Consumer Price Index - U**	**72.6**		**136.2**	**64**	**87.60%**			
30				**Compounded Multiplier =**		**130.18%**			

Notes

(a) Benchmark expenses for this system are from its last rate case, Order No. 10902.

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 Multipler = (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 and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Orange / University Shores

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 06/30/79	(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	16,851		153,394	136,543	810.30%	169,566	(16,172)	-9.54%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	832		29,206	28,374	3410.37%	8,372	20,834	248.85%
4	610.1-8 Purchased Water	0		60,183	60,183	N.A.	0	60,183	N.A.
5	615.1-8 Purchased Power	6,599		29,648	23,049	349.28%	66,404	(36,756)	-55.35%
6	616.1-8 Fuel for Power Purchased	0		496	496	N.A.	0	496	N.A.
7	618.1-8 Chemicals	846		5,419	4,573	540.53%	8,513	(3,094)	-36.35%
8	620.1-8 Materials and Supplies	10,564		33,336	22,772	215.56%	106,302	(72,966)	-68.64%
9	631.1-8 Contractual Services - Engr.	0		10	10	N.A.	0	10	N.A.
10	632.1-8 Contractual Services - Acct.	0		4,776	4,776	N.A.	0	4,776	N.A.
11	633.1-8 Contractual Services - Legal	0		1,942	1,942	N.A.	0	1,942	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	846		4,358	3,512	415.17%	8,513	(4,155)	-48.80%
14	641.1-8 Rental of Building/Real Prop.	0		926	926	N.A.	0	926	N.A.
15	642.1-8 Rental of Equipment	0		1,289	1,289	N.A.	0	1,289	N.A.
16	650.1-8 Transportation Expense	970		7,605	6,635	684.07%	9,761	(2,155)	-22.08%
17	656.1-8 Insurance - Vehicle	0		2,816	2,816	N.A.	0	2,816	N.A.
18	657.1-8 Insurance - General Liability	1,422		3,278	1,856	130.51%	14,309	(11,031)	-77.09%
19	658.1-8 Insurance - Workman's Comp.	0		5,154	5,154	N.A.	0	5,154	N.A.
20	659.1-8 Insurance - Other	0		1,919	1,919	N.A.	0	1,919	N.A.
21	660.1-8 Advertising Expense	0		202	202	N.A.	0	202	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	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	552		5,147	4,595	832.38%	5,555	(408)	-7.34%
25	675.1-8 Miscellaneous Expenses	1,020		25,821	24,801	2431.44%	10,264	15,557	151.57%
26	**TOTAL WATER O&M EXPENSES**	**40,502**		**376,925**	**336,423**	**830.83%**	**407,558**	**(30,633)**	**-7.52%**
27	**SUBTOTAL (less accts. 666 & 667)**	**40,502**		**376,925**	**336,423**	**830.83%**	**407,558**	**(30,633)**	**-8.13%**
28	**Average ERC's**	**547**		**2,934**	**2,387**	**436.38%**			
29	**Average Consumer Price Index - U**	**72.6**		**136.2**	**64**	**87.60%**			
30				**Compounded Multiplier =**		**906.27%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10858.

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

Company: SSU / Lake / Venetian Village

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	3,427		7,388	3,961	115.58%	5,649	1,739	30.77%
2	603.1-8 Salaries & Wages - Officers, Etc.	133		0	(133)	-100.00%	219	(219)	-100.00%
3	604.1-8 Employee Pensions & Benefits	228		1,407	1,179	516.95%	376	1,031	274.26%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,069		1,114	45	4.16%	1,762	(649)	-36.81%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	54		0	(54)	-100.00%	89	(89)	-100.00%
8	620.1-8 Materials and Supplies	96		1,607	1,511	1573.90%	158	1,449	915.42%
9	631.1-8 Contractual Services - Engr.	20		0	(20)	-97.75%	33	(33)	-98.63%
10	632.1-8 Contractual Services - Acct.	175		222	47	26.60%	288	(67)	-23.20%
11	633.1-8 Contractual Services - Legal	36		90	54	150.23%	59	31	51.79%
12	634.1-8 Contractual Services - Mgmt. Fees	54		0	(54)	-100.00%	89	(89)	-100.00%
13	635.1-8 Contractual Services - Other	35		1,674	1,639	4681.57%	58	1,616	2800.59%
14	641.1-8 Rental of Building/Real Prop.	135		43	(92)	-68.19%	223	(180)	-80.70%
15	642.1-8 Rental of Equipment	70		2	(68)	-97.67%	115	(114)	-98.59%
16	650.1-8 Transportation Expense	186		468	282	151.85%	307	162	52.77%
17	656.1-8 Insurance - Vehicle	357		131	(226)	-63.40%	589	(458)	-77.80%
18	657.1-8 Insurance - General Liability	217		152	(65)	-29.93%	358	(206)	-57.49%
19	658.1-8 Insurance - Workman's Comp.	130		248	118	90.95%	214	34	15.83%
20	659.1-8 Insurance - Other	129		89	(40)	-30.98%	213	(124)	-58.13%
21	660.1-8 Advertising Expense	11		9	(2)	-14.66%	18	(9)	-48.23%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	192		0	(192)	-100.00%	317	(317)	-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	91		239	148	162.36%	150	89	59.15%
25	675.1-8 Miscellaneous Expenses	1,109		1,172	63	5.67%	1,828	(656)	-35.90%
26	**TOTAL WATER O&M EXPENSES**	**7,954**		**16,054**	**8,100**	**101.83%**	**13,112**	**2,942**	**22.43%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,762**		**16,054**	**8,292**	**106.82%**	**12,796**	**3,258**	**20.29%**
28	**Average ERC's**	**98**		**130**	**32**	**32.65%**			
29	**Average Consumer Price Index - U**	**109.6**		**135.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**64.85%**			

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

Company: SSU / Putnam / Welaka

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) %
1	601.1-8 Salaries & Wages - Employees	2,709		4,855	2,146	79.23%	3,764	1,092	29.01%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	193		924	731	378.00%	268	656	244.78%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	740		224	(516)	-69.72%	1,028	(804)	-78.20%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	270		81	(189)	-69.91%	375	(294)	-78.34%
8	620.1-8 Materials and Supplies	618		761	143	23.13%	859	(98)	-11.38%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	0		156	156	N.A.	0	156	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	190		644	454	239.00%	264	380	144.01%
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	209		1	(208)	-99.45%	290	(289)	-99.61%
16	650.1-8 Transportation Expense	277		327	50	18.15%	385	(58)	-14.96%
17	656.1-8 Insurance - Vehicle	0		92	92	N.A.	0	92	N.A.
18	657.1-8 Insurance - General Liability	131		107	(24)	-18.48%	182	(75)	-41.32%
19	658.1-8 Insurance - Workman's Comp.	0		163	163	N.A.	0	163	N.A.
20	659.1-8 Insurance - Other	0		63	63	N.A.	0	63	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.	100		0	(100)	-100.00%	139	(139)	-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	58		168	110	189.09%	81	87	108.08%
25	675.1-8 Miscellaneous Expenses	1,217		1,393	176	14.46%	1,691	(298)	-17.61%
26	**TOTAL WATER O&M EXPENSES**	**6,712**		**10,059**	**3,347**	**49.87%**	**9,325**	**735**	**7.88%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,612**		**10,059**	**3,447**	**52.14%**	**9,186**	**873**	**9.68%**
28	**Average ERC's**	**82**		**90**	**8**	**9.76%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**38.93%**			

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

Company: SSU / Lake / Western Shores

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	4,817		12,589	7,672	156.03%	10,442	2,147	20.56%
2	603.1-8 Salaries & Wages - Officers, Etc.	218		0	(218)	-100.00%	463	(463)	-100.00%
3	604.1-8 Employee Pensions & Benefits	373		2,397	2,024	542.61%	792	1,605	202.60%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,366		1,589	223	16.32%	2,901	(1,312)	-45.23%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	54		34	(20)	-37.43%	115	(81)	-70.53%
8	620.1-8 Materials and Supplies	716		1,399	683	95.43%	1,520	(121)	-7.97%
9	631.1-8 Contractual Services - Engr.	32		1	(31)	-97.01%	68	(67)	-98.59%
10	632.1-8 Contractual Services - Acct.	286		470	184	64.39%	607	(137)	-22.59%
11	633.1-8 Contractual Services - Legal	58		191	133	229.60%	123	68	55.21%
12	634.1-8 Contractual Services - Mgmt. Fees	89		0	(89)	-100.00%	189	(189)	-100.00%
13	635.1-8 Contractual Services - Other	57		1,214	1,157	2029.60%	121	1,093	902.82%
14	641.1-8 Rental of Building/Real Prop.	232		91	(141)	-60.72%	493	(402)	-81.50%
15	642.1-8 Rental of Equipment	101		380	279	276.69%	214	166	77.38%
16	650.1-8 Transportation Expense	301		570	269	89.46%	639	(69)	-10.78%
17	656.1-8 Insurance - Vehicle	583		277	(306)	-52.44%	1,238	(961)	-77.61%
18	657.1-8 Insurance - General Liability	355		323	(32)	-9.10%	754	(431)	-57.20%
19	658.1-8 Insurance - Workman's Comp.	213		423	210	98.59%	452	(29)	-6.49%
20	659.1-8 Insurance - Other	211		189	(22)	-10.45%	448	(259)	-57.83%
21	660.1-8 Advertising Expense	17		20	3	17.19%	36	(16)	-44.82%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	311		0	(311)	-100.00%	660	(660)	-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	148		507	359	242.33%	314	192	61.20%
25	675.1-8 Miscellaneous Expenses	1,810		2,487	677	37.39%	3,844	(1,357)	-35.30%
26	**TOTAL WATER O&M EXPENSES**	**12,448**		**25,151**	**12,703**	**102.05%**	**26,435**	**(1,284)**	**-4.86%**
27	**SUBTOTAL (less accts. 666 & 667)**	**12,137**		**25,151**	**13,014**	**107.23%**	**25,774**	**(623)**	**-2.46%**
28	**Average ERC's**	**158**		**270**	**112**	**70.89%**			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				**Compounded Multiplier =**		112.36%			

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).

24-Apr-92

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

Company: SSU / Orange / Westmont

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	2,448		5,193	2,745	112.12%	3,100	2,092	67.49%
2	603.1-8 Salaries & Wages - Officers, Etc.	23		0	(23)	-100.00%	29	(29)	-100.00%
3	604.1-8 Employee Pensions & Benefits	282		989	707	250.59%	357	632	176.83%
4	610.1-8 Purchased Water	12,158		13,969	1,811	14.89%	15,397	(1,429)	-9.28%
5	615.1-8 Purchased Power	23		51	28	120.56%	29	22	74.16%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	2		0	(2)	-100.00%	3	(3)	-100.00%
8	620.1-8 Materials and Supplies	88		466	378	429.00%	111	354	317.71%
9	631.1-8 Contractual Services - Engr.	7		0	(7)	-94.00%	9	(8)	-95.27%
10	632.1-8 Contractual Services - Acct.	139		206	67	48.43%	176	30	17.20%
11	633.1-8 Contractual Services - Legal	58		84	26	44.64%	73	10	14.21%
12	634.1-8 Contractual Services - Mgmt. Fees	27		0	(27)	-100.00%	34	(34)	-100.00%
13	635.1-8 Contractual Services - Other	22		109	87	393.63%	28	81	289.78%
14	641.1-8 Rental of Building/Real Prop.	38		40	2	5.25%	48	(8)	-16.89%
15	642.1-8 Rental of Equipment	0		19	19	N.A.	0	19	N.A.
16	650.1-8 Transportation Expense	231		213	(18)	-7.88%	293	(80)	-27.26%
17	656.1-8 Insurance - Vehicle	176		122	(54)	-30.87%	223	(101)	-45.41%
18	657.1-8 Insurance - General Liability	311		142	(169)	-54.47%	394	(252)	-64.05%
19	658.1-8 Insurance - Workman's Comp.	153		174	21	14.03%	194	(19)	-9.96%
20	659.1-8 Insurance - Other	36		83	47	130.34%	46	37	81.88%
21	660.1-8 Advertising Expense	0		9	9	N.A.	0	9	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	3	(3)	-100.00%
24	670.1-8 Bad Debt Expense	28		222	194	694.09%	35	187	527.02%
25	675.1-8 Miscellaneous Expenses	695		1,121	426	61.34%	880	241	27.40%
26	**TOTAL WATER O&M EXPENSES**	**16,950**		**23,210**	**6,260**	**36.93%**	**21,466**	**1,744**	**8.12%**
27	**SUBTOTAL (less accts. 666 & 667)**	**16,945**		**23,210**	**6,265**	**36.97%**	**21,460**	**1,750**	**7.54%**
28	**Average ERC's**	**110**		**121**	**11**	**10.00%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**26.64%**			

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

Company: SSU / Osceola / Windsong

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	2,154	8,528	6,374	295.93%	9,369	(840)	-8.97%
2	603.1-8 Salaries & Wages - Officers, Etc.	46	0	(46)	-100.00%	200	(200)	-100.00%
3	604.1-8 Employee Pensions & Benefits	79	1,624	1,545	1955.42%	344	1,280	372.57%
4	610.1-8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	500	1,046	546	109.11%	2,175	(1,129)	-51.92%
6	616.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	0	122	122	N.A.	0	122	N.A.
8	620.1-8 Materials and Supplies	59	1,377	1,318	2233.85%	257	1,120	436.58%
9	631.1-8 Contractual Services - Engr.	7	168	161	2293.21%	30	137	460.23%
10	632.1-8 Contractual Services - Acct.	61	184	123	202.19%	265	(81)	-30.52%
11	633.1-8 Contractual Services - Legal	12	75	63	524.62%	52	23	43.61%
12	634.1-8 Contractual Services - Mgmt. Fees	19	0	(19)	-100.00%	83	(83)	-100.00%
13	635.1-8 Contractual Services - Other	12	1,019	1,007	8395.28%	52	967	1853.18%
14	641.1-8 Rental of Building/Real Prop.	47	36	(11)	-23.97%	204	(169)	-82.52%
15	642.1-8 Rental of Equipment	21	1	(20)	-93.54%	91	(90)	-98.52%
16	650.1-8 Transportation Expense	48	1,470	1,422	2962.92%	209	1,261	604.21%
17	656.1-8 Insurance - Vehicle	124	109	(15)	-12.33%	539	(431)	-79.84%
18	657.1-8 Insurance - General Liability	75	127	52	68.69%	326	(200)	-61.22%
19	658.1-8 Insurance - Workman's Comp.	45	287	242	536.78%	196	91	46.40%
20	659.1-8 Insurance - Other	45	74	29	64.63%	196	(122)	-62.15%
21	660.1-8 Advertising Expense	4	8	4	95.28%	17	(10)	-55.10%
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	31	199	168	540.81%	135	64	47.33%
25	675.1-8 Miscellaneous Expenses	272	975	703	258.47%	1,183	(208)	-17.58%
26	**TOTAL WATER O&M EXPENSES**	**3,661**	**17,427**	**13,766**	**376.03%**	**15,923**	**1,504**	**9.45%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,661**	**17,427**	**13,766**	**376.03%**	**15,923**	**1,504**	**9.63%**
28	**Average ERC's**	**30**	**105**	**75**	**250.00%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**334.95%**			

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

Company: SSU / Duval / Woodmere

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 05/31/89	(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) %
1	601.1-8 Salaries & Wages - Employees	47,721		53,304	5,584	11.70%	52,840	464	0.88%
2	603.1-8 Salaries & Wages - Officers, Etc.	251		0	(251)	-100.00%	278	(278)	-100.00%
3	604.1-8 Employee Pensions & Benefits	3,400		10,149	6,750	198.54%	3,764	6,385	169.62%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	29,101		26,755	(2,346)	-8.06%	32,223	(5,468)	-16.97%
6	616.1-8 Fuel for Power Purchased	158		0	(158)	-100.00%	175	(175)	-100.00%
7	618.1-8 Chemicals	1,589		3,541	1,941	121.40%	1,771	1,770	99.95%
8	620.1-8 Materials and Supplies	4,626		23,357	18,731	404.95%	5,122	18,235	356.03%
9	631.1-8 Contractual Services - Engr.	66		4	(62)	-94.39%	73	(69)	-94.93%
10	632.1-8 Contractual Services - Acct.	1,624		1,820	196	12.04%	1,798	21	1.19%
11	633.1-8 Contractual Services - Legal	568		740	172	30.37%	628	111	17.74%
12	634.1-8 Contractual Services - Mgmt. Fees	207		0	(207)	-100.00%	229	(229)	-100.00%
13	635.1-8 Contractual Services - Other	1,664		3,079	1,415	85.02%	1,843	1,236	67.10%
14	641.1-8 Rental of Building/Real Prop.	776		353	(423)	-54.52%	859	(506)	-58.92%
15	642.1-8 Rental of Equipment	38		35	(3)	-8.13%	43	(7)	-17.03%
16	650.1-8 Transportation Expense	4,067		2,732	(1,335)	-32.82%	4,503	(1,771)	-39.33%
17	656.1-8 Insurance - Vehicle	1,690		1,073	(617)	-36.51%	1,872	(799)	-42.67%
18	657.1-8 Insurance - General Liability	2,006		1,249	(757)	-37.72%	2,221	(972)	-43.76%
19	658.1-8 Insurance - Workman's Comp.	1,860		1,791	(69)	-3.73%	2,060	(269)	-13.06%
20	659.1-8 Insurance - Other	470		731	261	55.45%	521	210	40.39%
21	660.1-8 Advertising Expense	0		77	77	N.A.	0	77	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	3,921		0	(3,921)	-100.00%	4,342	(4,342)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	10		0	(10)	-100.00%	11	(11)	-100.00%
24	670.1-8 Bad Debt Expense	609		1,961	1,352	221.86%	675	1,286	190.68%
25	675.1-8 Miscellaneous Expenses	11,929		9,625	(2,304)	-19.32%	13,209	(3,584)	-27.13%
26	**TOTAL WATER O&M EXPENSES**	**118,361**		**142,375**	**24,015**	**20.29%**	**131,058**	**11,317**	**8.64%**
27	**SUBTOTAL (less accts. 666 & 667)**	**114,430**		**142,375**	**27,946**	**24.42%**	**126,705**	**15,670**	**11.01%**
28	**Average ERC's**	**1,483**		**1,495**	**12**	**0.81%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**10.73%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

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

Company: SSU / Putnam / Wootens

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)

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	TEST YEAR DEVIATION FROM GUIDELINE (7) $	(8) %
1	601.1-8 Salaries & Wages - Employees	1,296	2,229	933	71.99%	1,549	680	43.87%
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	40	424	384	961.02%	48	377	787.53%
4	610.1-8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	221	215	(6)	-2.89%	264	(50)	-18.77%
6	616.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	252	81	(171)	-67.76%	301	(220)	-73.03%
8	620.1-8 Materials and Supplies	682	576	(106)	-15.53%	815	(239)	-29.34%
9	631.1-8 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	0	29	29	N.A.	0	29	N.A.
11	633.1-8 Contractual Services - Legal	0	12	12	N.A.	0	12	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	190	927	737	388.15%	227	700	308.33%
14	641.1-8 Rental of Building/Real Prop.	0	6	6	N.A.	0	6	N.A.
15	642.1-8 Rental of Equipment	46	0	(46)	-99.54%	55	(55)	-99.62%
16	650.1-8 Transportation Expense	57	213	156	273.94%	68	145	212.79%
17	656.1-8 Insurance - Vehicle	0	17	17	N.A.	0	17	N.A.
18	657.1-8 Insurance - General Liability	28	20	(8)	-29.53%	33	(14)	-41.05%
19	658.1-8 Insurance - Workman's Comp.	0	75	75	N.A.	0	75	N.A.
20	659.1-8 Insurance - Other	0	12	12	N.A.	0	12	N.A.
21	660.1-8 Advertising Expense	0	1	1	N.A.	0	1	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	19	0	(19)	-100.00%	23	(23)	-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	16	31	15	93.64%	19	12	61.98%
25	675.1-8 Miscellaneous Expenses	252	152	(100)	-39.65%	301	(149)	-49.52%
26	**TOTAL WATER O&M EXPENSES**	**3,099**	**5,020**	**1,921**	**61.98%**	**3,705**	**1,315**	**35.49%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,080**	**5,020**	**1,940**	**62.98%**	**3,682**	**1,338**	**26.65%**
28	**Average ERC's**	**18**	**17**	**(1)**	**-5.56%**			
29	**Average Consumer Price Index - U**	**107.6**	**136.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**19.55%**			

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

Company: SSU / Pasco / Zephyr Shores

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 12/31/87	(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	601.1-8 Salaries & Wages - Employees	9,439	20,928	11,489	121.72%	18,295	2,633	14.39%
2	603.1-8 Salaries & Wages - Officers, Etc.	429	0	(429)	-100.00%	831	(831)	-100.00%
3	604.1-8 Employee Pensions & Benefits	734	3,985	3,251	442.87%	1,423	2,562	180.09%
4	610.1-8 Purchased Water	3,820	10,947	7,127	186.58%	7,404	3,543	47.86%
5	615.1-8 Purchased Power	1,458	1,828	370	25.40%	2,826	(998)	-35.30%
6	616.1-8 Fuel for Power Purchased	1,005	0	(1,005)	-100.00%	1,948	(1,948)	-100.00%
7	618.1-8 Chemicals	0	104	104	N.A.	0	104	N.A.
8	620.1-8 Materials and Supplies	429	2,278	1,849	430.95%	831	1,446	173.94%
9	631.1-8 Contractual Services - Engr.	29	2	(27)	-93.90%	56	(54)	-96.85%
10	632.1-8 Contractual Services - Acct.	152	869	717	471.88%	295	575	195.05%
11	633.1-8 Contractual Services - Legal	810	353	(457)	-56.36%	1,570	(1,217)	-77.49%
12	634.1-8 Contractual Services - Mgmt. Fees	106	0	(106)	-100.00%	205	(205)	-100.00%
13	635.1-8 Contractual Services - Other	40	995	955	2388.65%	78	918	1183.98%
14	641.1-8 Rental of Building/Real Prop.	133	169	36	26.70%	258	(89)	-34.63%
15	642.1-8 Rental of Equipment	(5)	6	11	-227.85%	(10)	16	-165.96%
16	650.1-8 Transportation Expense	679	569	(110)	-16.22%	1,316	(747)	-56.77%
17	656.1-8 Insurance - Vehicle	818	513	(305)	-37.33%	1,585	(1,073)	-67.67%
18	657.1-8 Insurance - General Liability	1,150	597	(553)	-48.12%	2,229	(1,632)	-73.23%
19	658.1-8 Insurance - Workman's Comp.	440	703	263	59.61%	853	(150)	-17.55%
20	659.1-8 Insurance - Other	156	349	193	123.94%	302	47	15.54%
21	660.1-8 Advertising Expense	0	37	37	N.A.	0	37	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	410	0	(410)	-100.00%	795	(795)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	9	0	(9)	-100.00%	17	(17)	-100.00%
24	670.1-8 Bad Debt Expense	142	937	795	559.69%	275	662	240.36%
25	675.1-8 Miscellaneous Expenses	2,233	4,762	2,529	113.26%	4,328	434	10.03%
26	**TOTAL WATER O&M EXPENSES**	**24,616**	**50,931**	**26,315**	**106.90%**	**47,711**	**3,219**	**6.75%**
27	**SUBTOTAL (less accts. 666 & 667)**	**24,197**	**50,931**	**26,734**	**110.48%**	**46,899**	**4,031**	**7.92%**
28	**Average ERC's**	**313**	**506**	**193**	**61.66%**			
29	**Average Consumer Price Index - U**	**113.6**	**136.2**	**23**	**19.89%**			
30			**Compounded Multiplier =**		**93.82%**			

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).

OVERALL COMPARISON OF SYSTEM DIRECT EXPENSES TO GUIDELINE - WATER

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

Company: All Filed FPSC Systems

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

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 3
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							CALCULATION OF COMPOUND MULTIPLIER					
WATER SYSTEMS (FPSC)							% Change From Prior Test Year				Test Year Deviation From Guideline	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	$	%
1	Amelia Island	Nassau	12/31/87	65,724	94,680	28,956	44.06%	19.60%	19.89%	43.39%	94,244	436	0.46%
2	Apache Shores	Citrus	12/31/86	5,667	11,984	6,317	111.46%	-9.09%	24.27%	12.97%	6,402	5,582	87.18%
3	Apple Valley	Seminole	12/31/90	30,935	33,446	2,512	8.12%	2.62%	4.21%	6.94%	33,082	364	1.10%
4	Bay Lake Estates	Osceola	12/31/88	4,381	9,888	5,507	125.70%	14.29%	15.13%	31.58%	5,764	4,123	71.53%
5	Beacon Hills	Duval	05/31/89	97,692	158,175	60,483	61.91%	13.66%	9.84%	24.85%	121,966	36,209	29.69%
6	Beecher's Point	Putnam	12/31/89	5,323	7,482	2,159	40.55%	21.21%	9.84%	33.14%	7,087	395	5.57%
7	*Burnt Store*	*Charl / Lee*	12/31/89	73,691	98,999	25,308	34.34%	25.84%	9.84%	38.22%	101,859	(2,859)	-2.81%
8	Carlton Village	Lake	12/31/86	4,439	7,945	3,506	78.98%	65.52%	24.27%	105.69%	9,131	(1,186)	-12.99%
9	Chuluota	Seminole	12/31/90	36,632	48,515	11,884	32.44%	2.35%	4.21%	6.65%	39,070	9,446	24.18%
10	Citrus Park	Marion	12/31/88	12,823	21,709	8,886	69.30%	1.82%	15.13%	17.23%	15,032	6,677	44.42%
11	Citrus Springs Util	*Citrus*	*12/31/77*	15,514	90,135	74,621	480.99%	202.65%	124.75%	580.22%	105,529	(15,394)	-14.59%
12	Crystal River Highl.	Citrus	12/31/87	6,553	11,839	5,286	80.67%	46.67%	19.89%	75.85%	11,523	316	2.74%
13	Daetwyler Shores	Orange	12/31/80	12,522	13,483	961	7.67%	7.26%	65.29%	77.29%	22,200	(8,717)	-39.27%
14	Deltona Utilities	Volusia	12/31/82	237,460	909,656	672,196	283.08%	124.00%	41.14%	216.15%	750,725	158,932	21.17%
15	Del Ray Manor	Seminole	*12/31/90*	*5,820*	*9,471*	*3,651*	62.73%	0.00%	4.21%	4.21%	6,065	3,406	56.16%
16	Druid Hills	Seminole	12/31/90	21,472	20,051	(1,421)	-6.62%	-0.30%	4.21%	3.89%	22,308	(2,257)	-10.12%
17	East Lk Harris Est	Lake	12/31/86	4,034	5,416	1,382	34.25%	-1.16%	24.27%	22.83%	4,955	461	9.30%
18	Fern Park	Seminole	12/31/90	12,711	11,004	(1,707)	-13.43%	-0.56%	4.21%	3.63%	13,172	(2,168)	-16.46%
19	Fern Terrace	Lake	12/31/86	4,618	5,439	821	17.79%	6.14%	24.27%	31.90%	6,091	(652)	-10.70%
20	Fisherman's Haven	Martin	12/31/88	6,919	8,888	1,969	28.45%	1.53%	15.13%	16.89%	8,088	800	9.89%
21	Fountains	Osceola	12/31/91	6,601	6,601	0	0.00%	0.00%	0.00%	0.00%	6,601	0	0.00%
22	Fox Run	Martin	12/31/88	7,562	26,499	18,937	250.42%	28.57%	15.13%	48.03%	11,194	15,305	136.73%
23	Friendly Center	Lake	12/31/86	2,173	3,609	1,436	66.06%	-13.04%	24.27%	8.06%	*2,348*	*1,260*	53.68%
24	Golden Terrace	Citrus	12/31/86	6,496	9,392	2,896	44.58%	8.41%	24.27%	34.72%	8,752	640	7.32%
25	Gospel Island Est	Citrus	12/31/88	1,723	8,935	7,212	418.56%	60.00%	15.13%	84.21%	3,174	5,761	181.50%
26	*Grand Terrace*	Lake	12/31/90	5,453	3,085	(2,368)	-43.43%	73.68%	4.21%	80.99%	9,870	(6,785)	-68.74%
27	Harmony Homes	Seminole	12/31/90	9,067	8,232	(835)	-9.21%	0.00%	4.21%	4.21%	9,449	(1,217)	-*12.88%*
28	Hermits Cove	Putnam	04/30/85	5,661	7,367	1,706	30.14%	4.22%	26.58%	31.92%	7,467	(100)	-1.35%
29	Hobby Hills	Lake	12/31/86	3,207	7,841	4,634	144.51%	4.44%	24.27%	29.79%	4,162	3,679	88.38%
30	Holiday Haven	Lake	*12/31/88*	9,245	*15,001*	5,756	62.26%	-8.93%	15.13%	4.85%	9,694	5,307	54.75%

OVERALL COMPARISON OF SYSTEM DIRECT EXPENSES TO GUIDELINE - WATER
Total Direct Expenses (6XX.1 - 6XX.6)

Company: All Filed FPSC Systems

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

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 3
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

	WATER SYSTEMS (FPSC)							CALCULATION OF COMPOUND MULTIPLIER					
								% Change From Prior Test Year				Test Year Deviation From Guideline	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	$	%
1	*Holiday Heights*	*Orange*	*12/31/88*	2,161	6,192	4,031	186.55%	3.92%	15.13%	19.65%	2,586	3,607	139.50%
2	Imperial Mobile Terr	Lake	12/31/89	6,905	10,875	3,970	57.49%	2.55%	9.84%	12.64%	7,778	3,097	39.81%
3	Intercession City	Osceola	12/31/79	13,759	34,218	20,459	148.70%	-3.64%	87.60%	80.77%	24,872	9,346	37.58%
4	Interlachen Lk Est	Putnam	04/30/85	5,840	12,357	6,517	111.59%	17.88%	26.58%	49.21%	8,714	3,643	41.81%
5	Jungle Den	Volusia	12/31/88	16,176	14,628	(1,548)	-9.57%	3.67%	15.13%	19.36%	19,307	(4,679)	-24.23%
6	Keystone Heights	Clay	12/31/86	34,834	53,356	18,522	53.17%	6.09%	24.27%	31.84%	45,925	7,431	16.18%
7	Kingswood	Brevard	12/31/88	4,810	9,439	4,630	96.26%	-1.64%	15.13%	13.24%	5,447	3,993	73.30%
8	Lake Ajay Estates	Osceola	12/31/89	10,830	8,892	(1,938)	-17.90%	65.22%	9.84%	81.47%	19,653	(10,762)	-54.76%
9	Lake Brantley	Seminole	12/31/90	4,022	7,675	3,653	90.83%	0.00%	4.21%	4.21%	*4,191*	*3,484*	*83.13%*
10	Lake Conway Park	Orange	12/31/80	8,209	10,215	2,006	24.44%	1.20%	65.29%	67.26%	13,732	(3,517)	-25.61%
11	Lake Harriet Estates	Seminole	12/31/90	15,484	17,183	1,699	10.97%	0.00%	4.21%	4.21%	16,136	1,047	6.49%
12	Lakeview Villas	Clay	*12/31/86*	*2,990*	*4,085*	1,095	36.63%	-13.33%	24.27%	7.70%	3,220	865	26.86%
13	Leilani Heights	Martin	09/30/85	15,667	24,376	8,709	55.59%	9.35%	26.58%	38.41%	21,685	2,691	12.41%
14	Leisure Lakes	Highlands	12/31/89	13,714	15,623	1,909	13.92%	6.61%	9.84%	17.10%	16,059	(436)	-2.71%
15	Marco Shores Util	Collier	12/31/86	40,161	61,888	21,727	54.10%	1.74%	24.27%	26.43%	50,775	11,113	21.89%
16	Marion Oaks Util	Marion	10/31/85	46,920	94,705	47,785	101.84%	*54.13%*	*26.58%*	*95.10%*	*91,542*	*3,164*	*3.46%*
17	Meredith Manor	Seminole	12/31/90	19,500	27,255	7,755	39.77%	0.68%	4.21%	4.92%	20,459	6,796	33.22%
18	Morningview	Lake	12/31/86	2,882	5,916	3,034	105.26%	-6.25%	24.27%	16.50%	3,358	2,558	76.18%
19	Oak Forest	*Citrus*	*12/31/86*	9,096	13,787	4,691	51.57%	33.98%	24.27%	66.50%	15,145	(1,358)	-8.97%
20	Oakwood	Brevard	12/31/88	21,093	23,060	1,967	9.32%	1.60%	15.13%	16.97%	24,673	(1,612)	-6.54%
21	Palisades Country Clb	Lake	12/31/91	3,950	3,950	0	0.00%	0.00%	0.00%	0.00%	3,950	0	0.00%
22	Palm Port	Putnam	04/30/85	4,682	6,214	1,532	32.72%	49.15%	26.58%	88.80%	8,840	(2,625)	-29.70%
23	Palm Terrace	Pasco	12/31/88	131,704	153,339	21,635	16.43%	-1.08%	15.13%	13.89%	149,998	3,342	2.23%
24	Palms Mobile Home Pk	Lake	12/31/86	3,146	3,954	808	25.69%	0.00%	24.27%	24.27%	3,910	45	1.14%
25	Park Manor	Putnam	04/30/85	2,639	5,911	3,273	124.03%	34.78%	26.58%	70.61%	4,502	1,410	31.31%
26	Picciola Island	Lake	12/31/86	3,935	5,045	1,110	28.21%	25.49%	24.27%	55.95%	6,137	(1,091)	-17.78%
27	Pine Ridge Estates	Osceola	12/31/86	3,734	9,907	6,173	165.31%	719.05%	23.86%	*914.50%*	*37,881*	*(27,975)*	*-73.85%*
28	Pine Ridge Utilities	Citrus	12/31/86	21,652	39,553	17,901	82.68%	150.93%	24.27%	211.83%	67,517	(27,964)	-41.42%
29	Piney Woods	Lake	12/31/86	5,258	8,958	3,700	70.36%	5.10%	24.27%	30.60%	6,867	2,091	30.45%
30	Point O' Woods	Citrus	*12/31/89*	*13,048*	*18,879*	5,831	44.69%	19.20%	9.84%	30.93%	17,084	1,795	10.51%

OVERALL COMPARISON OF SYSTEM DIRECT EXPENSES TO GUIDELINE - WATER
Total Direct Expenses (6XX.1 - 6XX.6)

Company: All Filed FPSC Systems

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

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 3
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
	WATER SYSTEMS (FPSC)							% Change From Prior Test Year				Test Year Deviation From Guideline	
Line No	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	$	%
1	Pomona Park	Putnam	04/30/85	6,927	8,530	1,603	23.15%	13.82%	26.58%	44.07%	9,979	(1,449)	-14.52%
2	Postmaster Village	Clay	12/31/87	6,699	20,526	13,827	206.41%	22.69%	19.89%	47.10%	9,854	10,672	108.30%
3	Quail Ridge	Lake	12/31/91	2,003	2,003	0	0.00%	0.00%	0.00%	0.00%	2,003	0	0.00%
4	River Grove	Putnam	04/30/85	6,937	9,601	2,664	38.41%	0.00%	26.58%	26.58%	8,780	820	9.34%
5	River Park	Putnam	04/30/85	8,732	13,800	5,067	58.03%	2.42%	26.58%	29.65%	11,321	2,478	21.89%
6	Rolling Green	Citrus	12/31/88	6,651	10,530	3,879	58.33%	48.98%	15.13%	71.52%	11,408	(878)	-7.69%
7	*Rosemont*	*Citrus*	12/31/89	3,940	9,896	5,956	151.16%	-2.13%	9.84%	7.50%	4,236	5,660	133.63%
8	Salt Springs	Marion	12/31/88	6,253	16,952	10,699	171.11%	18.66%	15.13%	36.61%	8,542	8,410	98.45%
9	Samira Villas	Marion	12/31/88	1,658	4,659	3,001	180.97%	0.00%	15.13%	15.13%	1,909	2,750	144.04%
10	Saratoga Harbour	Putnam	04/30/85	2,842	6,761	3,919	137.86%	29.03%	26.58%	63.33%	4,642	2,119	45.63%
11	*Silver Lake Estates*	*Lake*	12/31/89	33,486	47,054	13,568	40.52%	2.75%	9.84%	12.86%	37,793	9,261	24.51%
12	Silver Lake Oaks	Putnam	12/31/90	5,233	7,585	2,352	44.94%	-6.90%	4.21%	-2.98%	5,077	2,508	49.39%
13	Skycrest	Lake	12/31/86	2,452	3,111	659	26.88%	27.59%	24.27%	58.55%	3,888	(777)	-19.98%
14	Spring Hill Util	Hernando	12/31/82	167,221	564,577	397,356	237.62%	255.76%	41.14%	402.12%	839,642	(275,065)	-32.76%
15	St. John's Highlands	Putnam	04/30/85	3,575	5,831	2,256	63.09%	11.27%	26.58%	40.84%	5,036	795	15.80%
16	Stone Mountain	Lake	12/31/86	3,371	4,345	974	28.89%	-14.29%	24.27%	6.52%	3,591	754	21.00%
17	Sugar Mill	Volusia	12/31/88	48,221	62,076	13,855	28.73%	17.32%	15.13%	35.07%	65,132	(3,056)	-4.69%
18	Sugar Mill Woods	Citrus	12/31/89	65,869	93,001	27,132	41.19%	13.01%	9.84%	24.13%	81,763	11,239	13.75%
19	Sunny Hills Util	Washington	12/31/86	61,504	50,639	(10,865)	-17.66%	29.40%	24.27%	60.80%	98,901	(48,262)	-48.80%
20	Sunshine Parkway	Lake	12/31/87	6,456	11,180	4,724	73.18%	-54.55%	19.89%	-45.50%	3,518	7,662	217.77%
21	Tropical Park	Osceola	12/31/79	24,226	33,209	8,983	37.08%	22.70%	87.60%	130.18%	55,764	(22,555)	-40.45%
22	University Shores	Orange	06/30/79	36,676	225,094	188,418	513.74%	436.38%	87.60%	906.27%	369,059	(143,965)	-39.01%
23	Venetian Village	Lake	12/31/86	3,180	9,010	5,830	183.35%	32.65%	24.27%	64.85%	5,242	3,768	71.88%
24	Welaka	Putnam	04/30/85	2,975	5,113	2,138	71.87%	9.76%	26.58%	38.93%	4,133	980	23.71%
25	Western Shores	Lake	12/31/86	4,659	10,204	5,545	119.03%	70.89%	24.27%	112.36%	9,894	311	3.14%
26	*Westmont*	*Orange*	12/31/88	12,900	16,651	3,751	29.08%	10.00%	15.13%	26.64%	16,337	314	1.92%
27	Windsong	Osceola	12/31/86	1,959	11,567	9,608	490.46%	250.00%	24.27%	334.95%	8,521	3,047	35.76%
28	Woodmere	Duval	05/31/89	62,032	84,525	22,492	36.26%	0.81%	9.84%	10.73%	68,687	15,838	23.06%
29	Wootens	Putnam	04/30/85	2,207	4,106	1,898	86.00%	-5.56%	26.58%	19.55%	2,639	1,467	55.58%
30	Zephyr Shores	Pasco	12/31/87	10,597	23,296	12,699	119.83%	61.66%	19.89%	93.82%	20,539	2,756	13.42%
31	**TOTAL - WATER**			1,822,350	3,761,633	1,939,273	106.42%				3,956,772	(195,139)	-4.93%
32	**TOTAL - WATER & SEWER**			3,247,220	7,120,454	3,873,233	119.29%				6,862,240	258,214	3.76%

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

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	21,983	30,798	8,815	40.10%	31,522	(724)	-2.30%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		5,864	5,864	N.A.	0	5,864	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	17,252	34,012	16,760	97.15%	24,738	9,274	37.49%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	19,848	13,516	(6,330)	-31.89%	28,461	(14,942)	-52.50%
8	620.1-6 Materials and Supplies	1,356	6,460	5,104	376.43%	1,944	4,516	232.26%
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	163	1,453	1,290	791.64%	234	1,220	521.82%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	5	0	(5)	-100.00%	7	(7)	-100.00%
16	650.1-6 Transportation Expense	5,083	1,443	(3,640)	-71.62%	7,289	(5,846)	-80.21%
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.		1,035	1,035	N.A.	0	1,035	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	34	96	62	182.21%	49	47	96.81%
26	**TOTAL WATER DIRECT O&M EXPENSES**	65,724	94,680	28,956	44.06%	94,244	436	0.46%
27	**SUBTOTAL (less accts. 666 & 667)**	65,724	94,680	28,956	44.06%	94,244	436	0.46%
28	**Average ERC's**	1,449	1,733	284	19.60%			
29	**Average Consumer Price Index - U**	113.6	136.2	23	19.89%			
30			Compounded Multiplier =		43.39%			

Explanation of Direct O & M Deviation from Guideline

31 (1) The FDER permit for the plant expansion increased the on site requirements of certified operations, and coupled with the overall growth of the system necessitated
32 hiring of additional personnel

33 (3) Explanation provided under A & G.

34 (5) Prior to the expansion of the WWTP, the water and wastewater plants shared a common electric meter. This billing was split 50/50 between the two facilities.
35 Upon completion of the expansion, it became immediately apparent that the water plant actually required more power than anticipated. It was determined that
36 the water plant was actually accounting for 66% of the previous bills, and therefore guideline for this account was using established using incorrect data.

37 (7) Enhanced chlorinating procedures established in 1991 allowed for a change in the process resulting in a deduction of chemical costs being charged to this system.

38 (12) Changes in FDER rules and regulations (testing requirements) mandated increased schedule

39 (16) Consolidation and improvement in internal reporting practices had resulted in this expense being spread over several plants

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

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	4,071	6,677	2,606	64.02%	4,599	2,078	45.19%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		1,271	1,271	N.A.	0	1,271	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	878	514	(364)	-41.41%	992	(477)	-48.13%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	106	80	(26)	-24.81%	120	(40)	-33.45%
8	620.1-6 Materials and Supplies	316	386	70	22.30%	357	29	8.26%
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		1,150	1,150	N.A.	0	1,150	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	2	0	(2)	-100.00%	2	(2)	-100.00%
16	650.1-6 Transportation Expense	277	980	703	253.79%	313	667	213.16%
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.		224	224	N.A.	0	224	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	17	700	683	4016.18%	19	681	3543.51%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**5,667**	**11,984**	**6,317**	**111.46%**	**6,402**	**5,582**	**87.18%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,667**	**11,984**	**6,317**	**111.46%**	**6,402**	**5,582**	**46.58%**
28	**Average ERC's**	**176**	**160**	**(16)**	**-9.09%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**12.97%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to the FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (5) The decrease in purchased power is due to the electric company change to allow less expensive kilowatt hour costs for demand status.

34 (13) FAC 17-550.510 (4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year reflects zero costs. This is not reflective
35 of costs associated with lab testing. Improved record keeping and allocation methods allowed for accurate dollars to be reflected.

36 (16) Changes to the FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
37 necessary to travel to the system more frequently.

38 (25) Prior to 1991, management of the operations at this system was handled out of Apopka. The service personnel used the Apopka watts line to obtain service orders, report
39 in and etc. The management responsibilities were transferred to the local level to improve the service to the customers. The Citrus Springs office did not have a watts
40 line for the service personnel to use.

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

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	10,795	11,229	434	4.02%	11,544	(315)	-2.73%
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	1,133	2,138	1,005	88.69%	1,212	926	76.44%
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	13,336	11,607	(1,729)	-12.97%	14,262	(2,655)	-18.62%
6	616.1-6 Fuel for Power Purchased	2	237	235	11763.00%	2	235	10992.99%
7	618.1-6 Chemicals	1,704	790	(914)	-53.66%	1,822	(1,033)	-56.67%
8	620.1-6 Materials and Supplies	1,040	3,253	2,213	212.66%	1,113	2,140	192.36%
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	998	1,736	738	73.95%	1,067	669	62.66%
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	49	49	N.A.	0	49	N.A.
16	650.1-6 Transportation Expense	1,794	1,982	188	10.49%	1,919	64	3.32%
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	377	377	N.A.	0	377	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	132	48	(84)	-63.52%	141	(93)	-65.89%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**30,935**	**33,446**	**2,512**	**8.12%**	**33,082**	**364**	**1.10%**
27	**SUBTOTAL (less accts. 666 & 667)**	**30,935**	**33,446**	**2,512**	**8.12%**	**33,082**	**364**	**1.09%**
28	**Average ERC's**	**915**	**939**	**24**	**2.62%**			
29	**Average Consumer Price Index - U**	**130.7**	**136.2**	**6**	**4.21%**			
30			**Compounded Multiplier =**		**6.94%**			

Explanation of Direct O & M Deviation from Guideline

31 (3) Explanation provided under A & G.

32 (5) The reduction in power costs resulted from a reduction in the gallons pumped. This was due to an unusual amount of rain in 1991.

33 (6) Increased costs are due to the implementation of formal procedures to complu with FDER rule 17-555.320(6) which requires testing of auxiliary power for 4 hours at
34 least once per month.

35 (7) The decrease in chemical costs is due to the chemicals used at the plant being in stock so that it was not necessary to purchase them in 1991. In addition, the
36 unusually high rain fall resulted in fewer gallons being pumped.

37 (8) Changes to FDER rules and regulation (ie: sampling and testing requirements) and improved preventative maintenance increased the materials and supplies purchased.
38 In addition, due to the age of the system additional maintenance is necessary.

39 (13) FAC # 17-550.510(4) required sampling for VOC's and UV+C's to begin in January of 1991.

40 (16) Changes to FDER rules and regulations and improved preventative maintenance increased transportation costs because it was necessary to travel to the system more
41 frequently.

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

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	2,007	3,468	1,461	72.81%	2,641	827	31.33%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		660	660	N.A.	0	660	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,061	1,136	75	7.09%	1,396	(260)	-18.61%
6	616.1-6 Fuel for Power Purchased		269	269	N.A.	0	269	N.A.
7	618.1-6 Chemicals	488	878	390	79.96%	642	236	36.77%
8	620.1-6 Materials and Supplies	319	683	364	114.05%	420	263	62.68%
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	366	1,238	872	238.30%	482	757	157.11%
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	139	1,026	887	638.39%	183	843	461.18%
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.		117	117	N.A.	0	117	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	1	412	411	41130.00%	1	411	31234.95%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**4,381**	**9,888**	**5,507**	**125.70%**	**5,764**	**4,123**	**71.53%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,381**	**9,888**	**5,507**	**125.70%**	**5,764**	**4,123**	**41.70%**
28	**Average ERC's**	**56**	**64**	**8**	**14.29%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**31.58%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G

33 (6) increased costs are due to the implementation of formal procedures to comply with FDER rule 17-555.320(6) which requires testing of auxiliary power for 4 hours
34 at least once per month.

35 (7) The increase to chemicals is due to additional treatment with polyphosphates. The treatment was necessary to imporve the quality of the water and meet drinking water standards.

36 (8) Changes to FDER rules and regulations and improved preventive maintenance increased the materials and supplies costs.

37 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

38 (16) Changes to FDER rules and regulations and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system
39 more frequently. In addition, the prior test year reflects $139.00 for transportation. Improved record keeping allowed for an accurate representation of
40 of transportation costs in 1991.

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

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89	(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	27,821	32,887	5,066	18.21%	34,734	(1,847)	-5.32%
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	6,262	6,262	N.A.	0	6,262	N.A.
4	610.1-6 Purchased Water	4,181	19,391	15,210	363.75%	5,220	14,171	271.46%
5	615.1-6 Purchased Power	42,760	53,010	10,250	23.97%	53,384	(375)	-0.70%
6	616.1-6 Fuel for Power Purchased	221	392	171	77.46%	276	116	42.14%
7	618.1-6 Chemicals	7,333	5,773	(1,560)	-21.28%	9,155	(3,382)	-36.94%
8	620.1-6 Materials and Supplies	5,333	27,848	22,515	422.21%	6,658	21,190	318.28%
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	1,857	6,244	4,386	236.14%	2,319	3,925	169.24%
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	64	19	(45)	-70.43%	80	(61)	-76.32%
16	650.1-6 Transportation Expense	8,038	5,245	(2,793)	-34.75%	10,036	(4,790)	-47.73%
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	1,105	1,105	N.A.	0	1,105	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	83	(0)	(83)	-100.00%	104	(104)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**97,892**	**158,175**	**80,483**	**61.91%**	**121,966**	**36,209**	**29.69%**
27	**SUBTOTAL (less accts. 666 & 667)**	**97,892**	**158,175**	**80,483**	**61.91%**	**121,966**	**36,209**	**29.69%**
28	**Average ERC's**	**2,298**	**2,612**	**314**	**13.66%**			
29	**Average Consumer Price Index - U**	**124.0**	**138.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**24.85%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The decrease in salaries from the 1991 guidelines is due to controlling overtime hours. Staffing meets the operating permit
32 requirements.

33 (3) Explanation provided under A & G.

34 (4) The well capacity is at a maximum and can not supplu the increased demand of the customers.

35 (5) Power is less than the guideline as a result of customer growth and stable electric rates.

36 (7) Improved record keeping and allocation methods resulted in a deduction of chemical costs being charged to this system.

37 (8) The increase is due to improved preventative maintenance thus requiring additional materials and supplies. Preventative maintenance was improved in order to
38 provide a better quality of service, comply with FDER rules and regulations, and to maintain the systems in accordance with industry standards.

39 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, FDER rules and regulations have changed.

40 The decrease is due to improved preventative maintenance which resulted in fewer after hour emergencies. Preventative maintenance was improved in order to
41 provide a better quality of service, comply with FDER rules and regulations, and to maintain the systems in accordance with industry standards.

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

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	2,341	2,672	331	14.15%	3,117	(444)	-14.26%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		509	509	N.A.	0	509	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,024	1,382	358	34.91%	1,363	18	1.33%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	420	85	(335)	-79.81%	559	(474)	-84.83%
8	620.1-6 Materials and Supplies	712	1,728	1,016	142.64%	948	780	82.25%
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	266	553	287	107.97%	354	199	56.20%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	9	92	83	917.56%	12	80	664.29%
16	650.1-6 Transportation Expense	501	372	(129)	-25.77%	667	(295)	-44.24%
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.		90	90	N.A.	0	90	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	50	0	(50)	-100.00%	67	(67)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**5,323**	**7,482**	**2,159**	**40.55%**	**7,087**	**395**	**5.57%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,323**	**7,482**	**2,159**	**40.55%**	**7,087**	**395**	**5.27%**
28	**Average ERC's**	**66**	**80**	**14**	**21.21%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**33.14%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved maintenance reduced the after hours emergencies which resulted in a reduction in salaries.

32 (3) Explanation provided under A & G.

33 (7) Improved record keeping and methods of allocation resulted in a reduction in chemicals.

34 (8) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the purchases of materials and supplies.
35 In addition, due to the age of the system additional maintenance is necessary.

36 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991

37 (16) Improved maintenance reduced the after hours emergencies resulting in a decrease in transportation costs.

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

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	25,973	28,574	2,601	10.01%	35,901	(7,327)	-20.41%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		5,440	5,440	N.A.	0	5,440	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	27,542	30,336	2,794	10.14%	38,070	(7,734)	-20.32%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	10,223	11,982	1,759	17.20%	14,131	(2,149)	-15.21%
8	620.1-6 Materials and Supplies	4,263	9,925	5,662	132.82%	5,892	4,032	68.43%
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	4,726	8,859	4,133	87.46%	6,532	2,327	35.62%
14	641.1-6 Rental of Building/Real Prop.	20	48	28	137.55%	28	20	71.86%
15	642.1-6 Rental of Equipment	128	166	38	29.68%	177	(11)	-6.18%
16	650.1-6 Transportation Expense	643	2,710	2,067	321.47%	889	1,821	204.92%
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.		960	960	N.A.	0	960	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	173	(0)	(173)	-100.00%	239	(239)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**73,691**	**98,999**	**25,308**	**34.34%**	**101,859**	**(2,859)**	**-2.81%**
27	**SUBTOTAL (less accts. 666 & 667)**	**73,691**	**98,999**	**25,308**	**34.34%**	**101,859**	**(2,859)**	**-2.89%**
28	**Average ERC's**	**445**	**560**	**115**	**25.84%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**38.22%**			

Explanation of Direct O & M Deviation from Guideline

31 (3) Explanation provided under A & G.

32 (5) Purchased power for this system has increased as the reverse osmosis plant is old and has met or exceeded capacity, however, even at peak times with mandated
33 water restrictions the plant must be staffed and run 24 hours a day, 7 days a week.

34 (7) The increase is due to the fact that there have been improved preventative maintenance, thus requiring additional chemicals.

35 (8) Materials and supplies for this system has increased as the reverse osmosis plant is old and has met or exceeded capacity, however, even at peak times with mandated
36 water restrictions the plant must be staffed and run 24 hours a day, 7 days a week.

37 (13) Increased costs of laboratory tests to comply with Safe Water Drinking Act instituted recently by regulatory agency.

38 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
39 necessary to travel to the system more frequently to Leisure Lakes Water.

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

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	1,642	2,935	1,293	78.73%	3,377	(443)	-13.11%
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	559	559	N.A.	0	559	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	2,182	2,150	(32)	-1.45%	4,488	(2,338)	-52.09%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	372	143	(229)	-61.55%	765	(622)	-81.31%
8	620.1-6 Materials and Supplies	132	258	126	95.11%	272	(14)	-5.14%
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	1,503	1,503	N.A.	0	1,503	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%	10	(10)	-100.00%
16	650.1-6 Transportation Expense	100	299	199	198.54%	206	93	45.14%
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	99	99	N.A.	0	99	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%	12	(12)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**4,439**	**7,945**	**3,506**	**78.98%**	**9,131**	**(1,186)**	**-12.99%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,439**	**7,945**	**3,506**	**78.98%**	**9,131**	**(1,186)**	**-14.92%**
28	**Average ERC's**	**58**	**96**	**38**	**65.52%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**105.69%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Overtime was controlled and used only for emergencies and improved preventative maintenance reduced the number of after hour emergencies.

32 (3) Explanation provided under A & G.

33 (5) Power is less than the guideline because the rates remained stable.

34 (7) The actual costs of chemicals are below the guideline because the chlorine was purchased at the end of 1990 but used in 1991.

35 (13) FAC # 17-550.510 (4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year dollars are zero. This is not
36 representative of the cost associated with lab sampling.

37 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
38 necessary to travel to the system more frequently.

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

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	12,118	18,408	6,290	51.91%	12,925	5,484	42.43%
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	780	3,505	2,725	349.10%	832	2,673	321.08%
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	10,049	10,343	294	2.93%	10,717	(374)	-3.49%
6	616.1-6 Fuel for Power Purchased	57	0	(57)	-100.00%	61	(61)	-100.00%
7	618.1-6 Chemicals	10,331	7,536	(2,795)	-27.05%	11,018	(3,482)	-31.60%
8	620.1-6 Materials and Supplies	1,952	3,340	1,388	71.10%	2,082	1,258	60.43%
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	1,347	1,346	336537.51%	0	1,346	315534.23%
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	35	35	N.A.	0	35	N.A.
16	650.1-6 Transportation Expense	1,236	2,823	1,587	128.41%	1,318	1,505	114.16%
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	619	619	N.A.	0	619	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	108	559	451	416.87%	115	444	384.62%
26	TOTAL WATER DIRECT O&M EXPENSES	36,632	48,515	11,884	32.44%	39,070	9,446	24.18%
27	SUBTOTAL (less accts. 666 & 667)	36,632	48,515	11,884	32.44%	39,070	9,446	19.47%
28	Average ERC's	639	654	15	2.35%			
29	Average Consumer Price Index - U	130.7	136.2	6	4.21%			
30			Compounded Multiplier =		6.85%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (7) Decreased costs are due to improved record keeping that reflects a more accurate representation of chemicals used at this system.

34 (8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order to
35 provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

36 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, zero dollars are shown for testing in the prior test year.
37 This is not accurate or reflective of actual costs associated with lab testing. Improved record keeping allowed for accurate dollars to be reflected for lab
38 testing.

39 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
40 necessary to travel to the system more frequently.

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

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	4,588	8,708	4,120	89.80%	5,379	3,329	61.90%
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	1,658	1,658	N.A.	0	1,658	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	5,050	5,886	836	16.56%	5,920	(34)	-0.57%
6	616.1-6 Fuel for Power Purchased	83	213	130	157.20%	97	116	119.40%
7	618.1-6 Chemicals	364	82	(282)	-77.40%	427	(344)	-80.73%
8	620.1-6 Materials and Supplies	792	1,462	670	84.57%	928	533	57.44%
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	561	1,473	912	162.49%	658	815	123.91%
14	641.1-6 Rental of Building/Real Prop.	9	0	(9)	-100.00%	11	(11)	-100.00%
15	642.1-6 Rental of Equipment	(5)	0	5	-100.00%	(6)	6	-100.00%
16	650.1-6 Transportation Expense	1,375	1,934	559	40.69%	1,612	322	20.01%
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	293	293	N.A.	0	293	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 DIRECT O&M EXPENSES**	**12,823**	**21,709**	**8,886**	**69.30%**	**15,032**	**6,677**	**44.42%**
27	**SUBTOTAL (less accts. 666 & 667)**	**12,823**	**21,709**	**8,886**	**69.30%**	**15,032**	**6,677**	**30.76%**
28	**Average ERC's**	**329**	**335**	**6**	**1.82%**			
29	**Average Consumer Price Index - U**	**116.3**	**135.2**	**16**	**15.13%**			
30			**Compounded Multiplier =**		**17.23%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (6) Increased costs are due to the implementation of formal procedures to comply with FDER rule 17-555.320(6) which requires testing of auxiliary power for 4
34 hours at least once per month.

35 (7) Decreased costs are due to improved record keeping that reflects a more accurate representation of chemicals used at this system.

36 (8) The increase is due to improved preventative maintenance thus requiring additional materials and supplies. Preventative maintenance was improved in order
37 to provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

38 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, there are increased costs for other lab tests such as bacteria.

39 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
40 necessary to travel to the system more frequently.

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

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/77	(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	8,053	42,474	34,421	427.43%	54,778	(12,304)	-22.46%
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	8,087	8,087	N.A.	0	8,087	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	6,140	17,228	11,088	180.56%	41,766	(24,538)	-58.75%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	195	547	352	180.43%	1,326	(780)	-58.77%
8	620.1-6 Materials and Supplies	1,126	10,852	9,726	863.75%	7,659	3,193	41.68%
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	4,841	4,841	N.A.	0	4,841	N.A.
14	641.1-6 Rental of Building/Real Prop.	0	53	53	N.A.	0	53	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	4,486	4,486	N.A.	0	4,486	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	1,427	1,427	N.A.	0	1,427	N.A.
20	659.1-6 Insurance - Other	0	141	141	N.A.	0	141	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 DIRECT O&M EXPENSES**	**15,514**	**90,135**	**74,621**	**480.99%**	**105,529**	**(15,394)**	**-14.59%**
27	**SUBTOTAL (less accts. 666 & 667)**	**15,514**	**90,135**	**74,621**	**480.99%**	**105,529**	**(15,394)**	**-17.08%**
28	**Average ERC's**	**603**	**1,825**	**1,222**	**202.65%**			
29	**Average Consumer Price Index - U**	**80.8**	**136.2**	**78**	**124.75%**			
30			**Compounded Multiplier =**		**580.22%**			

Explanation of Direct O & M Deviation from Guideline

(1) The decrease in salaries is due to the consolidation of the Citrus Springs and Citrus County operation. The personnel in these areas are sharing the duties for all the systems.

(3) Explanation provided under A & G.

(5) The decrease in power costs is due to the decrease in water consumption. Less water is pumped and subsequently sold because of the stringent water management controls during the past few years and the unusual amount of rain in 1991.

(7) The reduction in chemicals is due to the decrease in water pumped and better record keeping that allowed for accurate numbers at the systems.

(8) An enhanced preventative maintenance program was implemented in order to provide a better quality of service. This program resulted in higher costs associated with materials and supplies used for maintaining the systems in accordance with industry standards. In addition, the prior test year reflects a very low number. This is unrealistic and not an accurate representation of materials and supplies necessary to maintain the system. Better record keeping in 1991 allowed for accurate dollars to be reflected to the appropriate system.

(13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, zero dollars are shown for testing in the prior test year. This is not accurate or reflective of actual costs associated with lab testing. Better record keeping in 1991 allowed for accurate dollars to be reflected for lab testing.

(16) An enhanced preventative maintenance program was implemented in order to provide a better quality of service. This program resulted in additional transportation costs for travel to the system more frequently. In addition, zero dollars are shown in the prior test year. This is not accurate. Better record keeping in 1991 allowed for accurate reflection of transportation costs.

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

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	4,758	5,541	783	16.46%	8,367	(2,826)	-33.77%
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	1,055	1,055	N.A.	0	1,055	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	721	1,345	624	86.54%	1,268	77	6.08%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	687	754	67	9.77%	1,208	(454)	-37.57%
8	620.1-6 Materials and Supplies	186	791	605	325.12%	327	464	141.76%
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	27	1,276	1,249	4625.41%	47	1,228	2587.26%
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	(1)	0	1	-100.00%	(2)	2	-100.00%
16	650.1-6 Transportation Expense	172	727	555	322.80%	302	425	140.44%
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	186	186	N.A.	0	186	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	164	161	5370.00%	5	159	3010.69%
26	TOTAL WATER DIRECT O&M EXPENSES	6,553	11,839	5,286	80.67%	11,523	316	2.74%
27	SUBTOTAL (less accts. 666 & 667)	6,553	11,839	5,286	80.67%	11,523	316	2.67%
28	**Average ERC's**	45	66	21	46.67%			
29	Average Consumer Price Index - U	113.6	136.2	23	19.89%			
30			Compounded Multiplier =		75.85%			

Explanation of Direct O & M Deviation from Guideline

31 (1) The decrease in salaries is due to the consolidation of the Citrus Springs and Citrus County Operation. The personnel in these areas are sharing the duties for
32 all the systems. In addition, the automatic back flushing of valves at the iron filters has reduced the amount of time necessary to maintain the system.

33 (3) Explanation provided under A & G.

34 (7) The decrease in chemical costs is due to improved operation of the iron filters (better removal of iron) thus necessitating less use of chemicals.

35 (8) The increase is due to improved preventative maintenance whichas required additional materials and supplies. Preventative maintenance was improved in order to
36 provide a better quality of service, comply with the FDER rules and regulations and to maintain the systems in accordance with industry standards.

37 (13) FAC 17-550.510 (4) required sampling of VOC's and UC's to begin in January of 1991. In addition, the prior test year reflects $27.00. This is not reflective
38 of costs associated with lab testing. Improved record keeping and allocation methods allowed for accurate dollars to be reflected.

39 (16) Changes in the FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
40 necessary to travel to the system more frequently.

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

Company: SSU / Orange / Daetwyler Shores | **FPSC**

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	5,070	4,068	(1,002)	-19.77%	8,989	(4,921)	-54.74%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		775	775	N.A.	0	775	N.A.
4	610.1-6 Purchased Water		5,340	5,340	N.A.	0	5,340	N.A.
5	615.1-6 Purchased Power	3,453	1,428	(2,025)	-58.64%	6,122	(4,693)	-76.67%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	146	122	(24)	-16.38%	259	(137)	-52.84%
8	620.1-6 Materials and Supplies	2,534	596	(1,938)	-76.47%	4,492	(3,896)	-86.73%
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	651	443	(208)	-31.95%	1,154	(711)	-61.61%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment		63	63	N.A.	0	63	N.A.
16	650.1-6 Transportation Expense	668	362	(306)	-45.83%	1,184	(822)	-69.45%
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.		137	137	N.A.	0	137	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		150	150	N.A.	0	150	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**12,522**	**13,483**	**961**	**7.67%**	**22,200**	**(8,717)**	**-39.27%**
27	**SUBTOTAL (less accts. 666 & 667)**	**12,522**	**13,483**	**961**	**7.67%**	**22,200**	**(8,717)**	**-64.66%**
28	**Average ERC's**	**124**	**133**	**9**	**7.26%**			
29	**Average Consumer Price Index - U**	**82.4**	**138.2**	**54**	**65.29%**			
30			**Compounded Multiplier =**		**77.29%**			

Explanation of Direct O & M Deviation from Guideline

31 The FDER changed the distance requirement for potable wells from any contamination source from 100 feet to 200 feet. As a result, the plant was taken out of service due
32 to a pollution source within 200 feet of the well. The distribution system was interconnected with Orlando Utilities Commission to serve water to the customers,
33 therefore:

34 (1) certified operators are no longer required to check the plant daily. This resulted in a decrease in salaries.

35 (4) an increase in purchased water to serve the customers.

36 (5) a decrease in the power costs.

37 (7) a decrease in the chemicals.

38 (8) a decrease in materials and supplies.

39 (13) a decrease in lab testing costs.

40 (16) a decrease to transportation cost as certified operators no longer check the plant daily.

41 (3) Explanation provided under A & G.

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

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/82	(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	113,682	371,997	258,315	227.23%	359,403	12,594	3.50%
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	70,828	70,828	N.A.	0	70,828	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	108,832	335,263	226,431	208.06%	344,070	(8,807)	-2.56%
6	616.1-6 Fuel for Power Purchased	0	331	331	N.A.	0	331	N.A.
7	618.1-6 Chemicals	6,445	18,399	11,954	185.47%	20,376	(1,977)	-9.70%
8	620.1-6 Materials and Supplies	30,950	66,828	35,878	115.92%	97,848	(31,020)	-31.70%
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	15,141	15,141	N.A.	0	15,141	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	164	164	N.A.	0	164	N.A.
16	650.1-6 Transportation Expense	0	18,123	18,123	N.A.	0	18,123	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	12,499	12,499	N.A.	0	12,499	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	(22,449)	85	22,534	-100.38%	(70,972)	71,057	-100.12%
26	**TOTAL WATER DIRECT O&M EXPENSES**	237,460	909,656	672,196	283.08%	750,725	158,932	21.17%
27	**SUBTOTAL (less accts. 666 & 667)**	237,460	909,656	672,196	283.08%	750,725	158,932	17.47%
28	**Average ERC's**	10,310	23,094	12,784	124.00%			
29	**Average Consumer Price Index - U**	96.5	136.2	40	41.14%			
30			**Compounded Multiplier =**		216.15%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Improved record keeping allowed the employee's time to be charged to the appropriate system. In the past, dollars were charged to sewer that should have been
32 charged to water.

33 (3) Explanation provided under A & G.

34 (5) The decrease in purchased power is due tto the reductin in water pumped. 1991 was a very wet year and the customerrs used approximately 2,000,000 gallons
35 less than in the prior test year.

36 (7) The decrease in chemicals is due to the lower volume of water being pumped and subsequently treated.

37 (8) Improved record keeping allowed the employee's time to be charged to the appropriate system. In the past, dollars were charged to sewer that should have been
charged to water.

38 (13) The prior test year reflects zero dollars for contractural services. Improved record keeping allowed for accurate dollars to be reflected in the apporpriate account
39 and system.

40 (16) The prior test year reflects zero dollars for transportation costs. Improved record keeping allowed for accurate dollars to be reflected in the appropriate
41 account and systyem.

42 (25) The prior test year reflects a negative balance. The guideline is based on the prior test year balance so it is a larger negative number. This is inaccurate and
43 number and nor representative of operating costs.

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

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	1,729	3,436	1,706	98.66%	1,802	1,634	90.64%
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	76	654	578	759.51%	79	575	724.80%
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	3,284	3,210	(74)	-2.26%	3,422	(212)	-6.20%
6	616.1-6 Fuel for Power Purchased	3	0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-6 Chemicals	81	54	(27)	-32.81%	84	(30)	-35.53%
8	620.1-6 Materials and Supplies	124	489	365	294.04%	129	359	278.13%
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	400	922	521	130.27%	417	504	120.97%
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	121	546	424	350.05%	126	419	331.87%
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	115	115	N.A.	0	115	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	45	44	4522.45%	1	44	4335.79%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**5,820**	**9,471**	**3,651**	**62.73%**	**6,065**	**3,406**	**56.16%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,820**	**9,471**	**3,651**	**62.73%**	**6,065**	**3,406**	**56.16%**
28	**Average ERC's**	**77**	**77**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**	**136.2**	**6**	**4.21%**			
30			**Compounded Multiplier =**		**4.21%**			

Explanation of Direct O & M Deviation from Guideline

(1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements. In addition, due to the age of the system, additional maintenance is necessary. The increased man hour requirements to operate and maintain the Seminole County systems required that an a second operator be added in 1991.

(3) Explanation provided under A & G.

(8) Changes to FDER rules and regulations, improved preventative maintenance and the age of the system increased the purchase of materials and supplies.

(13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

(16) Changes to FDER rules and regulations, improved preventative maintenance and age of the system increased transportation costs because it required travel to the system more frequently.

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

Company: SSU / Seminole / Druid Hills

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	3,835	4,591	756	19.71%	3,984	606	15.22%
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	322	874	552	171.74%	334	540	161.56%
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	7,066	6,829	(237)	-3.36%	7,341	(512)	-6.98%
6	616.1-6 Fuel for Power Purchased	4	0	(4)	-100.00%	4	(4)	-100.00%
7	618.1-6 Chemicals	8,723	4,041	(4,682)	-53.68%	9,063	(5,022)	-55.41%
8	620.1-6 Materials and Supplies	567	1,847	1,280	225.92%	589	1,258	213.70%
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	402	861	459	114.18%	418	443	106.16%
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	517	732	215	41.51%	537	195	36.21%
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	154	154	N.A.	0	154	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	37	123	86	231.89%	39	84	219.46%
26	**TOTAL WATER DIRECT O&M EXPENSES**	21,472	20,051	(1,421)	-6.62%	22,306	(2,257)	-10.12%
27	**SUBTOTAL (less accts. 666 & 667)**	21,472	20,051	(1,421)	-6.62%	22,306	(2,257)	-11.26%
28	**Average ERC's**	331	330	(1)	-0.30%			
29	**Average Consumer Price Index - U**	130.7	138.2	6	4.21%			
30			**Compounded Multiplier =**		3.89%			

Explanation of Direct O & M Deviation from Guideline

(1) Changes to FDER rules and regulation (ie: sampling and testing requirements) and improved preventative increased the man hour requirments. In addition, due to the age of the system, additional maintenance is necessary. The increased man hour requirements to operate and maintain the Seminole County systems required that a second operator be added in 1991.

(3) Explanation provided under A & G.

(5) The reduction in power costs resulted from a reduction in the gallons pumped. This was due to the unusually high amount of rain in 1991.

(7) The decrease in chemical costs is due to the through coating of the Aqua-Mag in the distribution system which allowed a decrease in Aqua-Mag usage. In addition, the unusually high rain fall resulted in fewer gallons being pumped.

(8) Changes to FDER rules and regulations and improved preventative maintenance along with the age of the system increased the materials and supplies purchases.

(13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

(16) Changes to FDER rules and regulations and improved preventative increased transportation costs because it was necessary to travel to the system more frequently.

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

Company: SSU / Lake / East Lake Harris Estates | **FPSC**

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	601.1-6 Salaries & Wages - Employees	2,058	1,723	(335)	-16.27%	2,528	(805)	-31.83%
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	328	328	N.A.	0	328	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	912	930	18	1.93%	1,120	(191)	-17.01%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	473	756	283	59.87%	581	175	30.16%
8	620.1-6 Materials and Supplies	268	379	111	41.24%	329	49	14.99%
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	1,041	1,041	N.A.	0	1,041	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	15	0	(15)	-100.00%	18	(18)	-100.00%
16	650.1-6 Transportation Expense	292	201	(91)	-31.00%	359	(157)	-43.82%
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	58	58	N.A.	0	58	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	16	0	(16)	-100.00%	20	(20)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**4,034**	**5,416**	**1,382**	**34.25%**	**4,955**	**461**	**9.30%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,034**	**5,416**	**1,382**	**34.25%**	**4,955**	**461**	**9.51%**
28	**Average ERC's**	**172**	**170**	**(2)**	**-1.16%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**22.83%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The system is small and has experienced no growth and minimal operational changes since the prior test year. This allowed the salaries to remain stable.

32 (3) Explanation provided under A & G.

33 (5) Power is less than the guideline as a result of stable rates.

34 (7) Aqua-Mag, an iron sequentrant is now utilized at this facility.

35 (8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order to
36 provide a better quality of service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards.

37 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year reflects zero dollars. This is not
38 representative of the cost associated with lab testing.

39 (16) There were fewer after hour emergencies requiring additional trips to the system in the current test year.

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

Company: SSU / Seminole / Fern Park

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	3,091	3,556	475	15.42%	3,193	363	11.37%
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	266	677	411	154.78%	275	402	146.86%
4	610.1-6 Purchased Water	4,923	769	(4,154)	-84.38%	5,102	(4,333)	-84.93%
5	615.1-6 Purchased Power	2,673	2,550	(123)	-4.58%	2,770	(220)	-7.92%
6	616.1-6 Fuel for Power Purchased	5	0	(5)	-100.00%	5	(5)	-100.00%
7	618.1-6 Chemicals	718	387	(331)	-46.12%	744	(357)	-48.00%
8	620.1-6 Materials and Supplies	293	1,214	921	314.30%	304	911	299.78%
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	298	1,167	869	292.17%	308	859	278.44%
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	424	544	120	28.36%	439	105	23.87%
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	119	119	N.A.	0	119	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	31	20	(11)	-34.95%	32	(12)	-37.23%
26	**TOTAL WATER DIRECT O&M EXPENSES**	12,711	11,004	(1,707)	-13.43%	13,172	(2,168)	-16.46%
27	**SUBTOTAL (less accts. 666 & 667)**	12,711	11,004	(1,707)	-13.43%	13,172	(2,168)	-19.70%
28	**Average ERC's**	180	179	(1)	-0.56%			
29	**Average Consumer Price Index - U**	130.7	136.2	6	4.21%			
30			**Compounded Multiplier =**		3.63%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements), improved preventative maintenance and the age of the system increased the man hour
32 reqirements. The increased man hour requirements for the Seminole County systems required that a second operator be added in 1991.

33 (3) Explanation provided under A & G.

34 (4) All purchased water is resold to the customers. The system is interconnected to the City of Altamonte Springs as a back up water supply source and it was not
35 necessary to purchase as much water in 1991 as in the prior test year.

36 (5) The reduction in power costs resulted from a reduction in the gallons pumped. This was due to the unusually high amount of rain fall in 1991.

37 (7) The decrease in chemical costs is due to the unusually high rain fall which rresulted in fewer gallons being pumped.

38 (8) The decease in costs is due to an enhanced preventative maintenance resulted in a reduction of necessary materials and supplies because there were fewer
39 expensive emergency repairs.

40 *(13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.*

41 (16) Changes to FDER rules and regulations and improved preventative maintenance required more frequent trips to the system resulting in increased transportation costs.

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

Company: SSU / Lake / Fern Terrace

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	1,940	1,923	(17)	-0.90%	2,559	(636)	-24.87%
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	366	366	N.A.	0	366	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	2,092	2,111	19	0.90%	2,759	(649)	-23.50%
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%	71	(31)	-44.05%
8	620.1-6 Materials and Supplies	321	113	(208)	-64.78%	423	(310)	-73.29%
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	565	565	N.A.	0	565	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%	12	(12)	-100.00%
16	650.1-6 Transportation Expense	191	257	66	34.77%	252	5	2.18%
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	65	65	N.A.	0	65	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	11	0	(11)	-100.00%	15	(15)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**4,618**	**5,439**	**821**	**17.79%**	**6,091**	**(652)**	**-10.70%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,618**	**5,439**	**821**	**17.79%**	**6,091**	**(652)**	**-11.98%**
28	**Average ERC's**	**114**	**121**	**7**	**6.14%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**31.90%**			

Explanation of Direct O & M Deviation from Guideline

(1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements and a new effluent disposal system was installed which requires man hours. However, there were fewer emergencies in 1991 than in the past and the system is small and experienced very little growth which resulted in the salaries remaining stable.

(3) Explanation provided under A & G.

(5) Power is less than the guideline as a result of stable rates.

(6) There were no emergencies in 1991 that required expensive repairs or replacements.

(13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year dollars are zero. This is not representative of the cost associated with lab sampling.

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

Company: SSU / Martin / Fisherman's Haven

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	2,423	3,799	1,376	56.78%	2,832	967	34.13%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		723	723	N.A.	0	723	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	2,375	2,358	(17)	-0.73%	2,776	(419)	-15.08%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	632	440	(192)	-30.32%	739	(298)	-40.39%
8	620.1-6 Materials and Supplies	406	252	(154)	-37.81%	475	(222)	-46.80%
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	715	953	238	33.24%	836	117	13.99%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	34	0	(34)	-100.00%	40	(40)	-100.00%
16	650.1-6 Transportation Expense		235	235	N.A.	0	235	N.A.
17	656.1-6 Insurance - Vehicle	331	0	(331)	-100.00%	387	(387)	-100.00%
18	657.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.		128	128	N.A.	0	128	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	3	0	(3)	-100.00%	4	(4)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**8,919**	**8,888**	**1,969**	**28.45%**	**8,068**	**800**	**9.89%**
27	**SUBTOTAL (less accts. 666 & 667)**	**8,919**	**8,888**	**1,969**	**28.45%**	**8,068**	**800**	**9.00%**
28	**Average ERC's**	**131**	**133**	**2**	**1.53%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**16.89%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to the FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance, increased the man hour requirements,
32 subsequently increasing the cost of salaries.

33 (3) Explanation provided under A & G.

34 (5) The system experienced minimal customer growth, and electric rates have remained constant. These electric rates have not increased consistent with the CPI-U factor.

35 (8) Improved preventative maintenance resulted in a slight deduction in materials and supplies.

36 (13) FAC 17-550 has resulted in additional laboratory analyses of water samples.

37 (16) Changes to the FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements
38 subsequently increasing the cost of transportation.

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

Company: SSU / Osceola / Fountains

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/91	(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	3,463	3,463	0	0.00%	3,463	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	659	659	0	0.00%	659	0	0.00%
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	481	481	0	0.00%	481	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	103	103	0	0.00%	103	0	0.00%
8	620.1-6 Materials and Supplies	405	405	0	0.00%	405	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	92	92	0	0.00%	92	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	1,043	1,043	0	0.00%	1,043	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.	116	116	0	0.00%	116	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	237	237	0	0.00%	237	0	0.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**6,601**	**6,601**	**0**	**0.00%**	**6,601**	**0**	**0.00%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,601**	**6,601**	**0**	**0.00%**	**6,601**	**0**	**0.00%**
28	**Average ERC's**	**4**	**4**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**136.2**	**136.2**	**0**	**0.00%**			
30			**Compounded Multiplier =**		**0.00%**			

Explanation of Direct O & M Deviation from Guideline

31 No explanation necessary.

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

Company: SSU / Martin / Fox Run

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	4,417	14,469	10,052	227.57%	6,538	7,930	121.29%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		2,755	2,755	N.A.	0	2,755	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	983	4,096	3,113	316.70%	1,455	2,641	181.50%
6	616.1-6 Fuel for Power Purchased		279	279	N.A.	0	279	N.A.
7	618.1-6 Chemicals	632	440	(192)	-30.32%	936	(495)	-52.93%
8	620.1-6 Materials and Supplies	752	1,127	375	49.81%	1,113	13	1.21%
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	357	1,617	1,260	352.96%	528	1,089	206.00%
14	641.1-6 Rental of Building/Real Prop.		300	300	N.A.	0	300	N.A.
15	642.1-6 Rental of Equipment	19	0	(19)	-100.00%	28	(28)	-100.00%
16	650.1-6 Transportation Expense	151	886	735	486.54%	224	662	296.24%
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.		486	486	N.A.	0	486	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	251	44	(207)	-82.40%	372	(327)	-88.11%
26	TOTAL WATER DIRECT O&M EXPENSES	7,562	26,499	18,937	250.42%	11,194	15,305	136.73%
27	SUBTOTAL (less accts. 666 & 667)	7,562	26,499	18,937	250.42%	11,194	15,305	57.76%
28	**Average ERC's**	70	90	20	28.57%			
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%			
30			**Compounded Multiplier =**		48.03%			

Explanation of Direct O & M Deviation from Guideline

(1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improvements in preventative maintenance, increased the man hour requirements, subsequently increasing the cost of salaries.

(3) Explanation provided under A & G.

(5) FDER rules mandated the installation of high service pumps. This FDER requirement resulted in higher purchased electric cost.

(6) In accordance with FDER FAC 17-555-320(6), an emergency diesel generator was purchased and installed for this facility. Fuel purchased for this generator resulted in a test year deviation.

(7) Improved record keeping and allocation methods resulted in a deduction of chemical costs being charged to this system.

(13) Changes to FER rule FAC 17-550 resulted in additional laboratory analyses of water samples.

(14) To protect equipment from outside forces, a storage shed was purchased.

(16) Changes to FER rules and regulations (ie: sampling and testing requirements) and improvement in preventative maintenance, increased the man hour requirements, subsequently increasing the cost of transportation.

(25) Improved record keeping, improved preventative maintenance has resulted in a deduction of this line item.

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

Company: SSU / Lake / Friendly Center

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	1,275	1,387	112	8.80%	1,378	9	0.69%
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	264	264	N.A.	0	264	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	330	417	87	26.25%	357	60	16.83%
6	618.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	372	100	(272)	-73.11%	402	(302)	-75.11%
8	620.1-6 Materials and Supplies	157	71	(86)	-54.78%	170	(99)	-58.16%
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	1,162	1,162	N.A.	0	1,162	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	2	0	(2)	-100.00%	2	(2)	-100.00%
16	650.1-6 Transportation Expense	35	161	126	360.34%	38	123	326.00%
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.	0	47	47	N.A.	0	47	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	2	0	(2)	-100.00%	2	(2)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**2,173**	**3,609**	**1,436**	**66.06%**	**2,348**	**1,260**	**53.68%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,173**	**3,609**	**1,436**	**66.06%**	**2,348**	**1,260**	**34.93%**
28	**Average ERC's**	**23**	**20**	**(3)**	**-13.04%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**8.06%**			

Explanation of Direct O & M Deviation from Guideline

31 (3) Explanation provided under A & G.

32 (5) Power is less than the guideline as a result of stable rates.

33 (7) The actual costs of chemicals are below the guideline because the chlorine was purchased at the end of 1990 but used in 1991.

34 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year dollars are zero. This is not
35 representative of the cost associated with lab sampling.

36 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
37 necessary to travel to the system more frequently.

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

Company: SSU / Citrus / Golden Terrace

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	3,755	4,715	960	25.57%	5,059	(344)	-6.79%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		898	898	N.A.	0	898	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power		638	638	N.A.	0	638	N.A.
6	616.1-6 Fuel for Power Purchased	610	0	(610)	-100.00%	822	(822)	-100.00%
7	618.1-6 Chemicals	1,826	967	(859)	-47.06%	2,460	(1,493)	-60.71%
8	620.1-6 Materials and Supplies	103	181	78	76.19%	139	43	30.78%
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		1,182	1,182	N.A.	0	1,182	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	190	652	462	243.19%	256	396	154.74%
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.		158	158	N.A.	0	158	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	11	0	(11)	-100.00%	15	(15)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**6,496**	**9,392**	**2,896**	**44.58%**	**8,752**	**640**	**7.32%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,496**	**9,392**	**2,896**	**44.58%**	**8,752**	**640**	**6.82%**
28	**Average ERC's**	**107**	**116**	**9**	**8.41%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**34.72%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The decrease in salaries is due to the consolidation of the Citrus Springs and Citrus County operation.

32 (3) Explanation provided under A & G

33 (5) Purchased power in the prior test year was accidentally charged to Fuel for Power purchased. If the dollars are transferred to purchased. pwer the difference is
34 insignificant.

35 (6) See explanation above for purchased power.

36 (7) Cost of chemicals decreased because we did not need to purchase as much Aqua-Mag in 1991 as we had two 55 gallon drums in stock at the beginning of the year.

37 (8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order
38 to provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

39 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year reflects zero dollars. This is not
40 reflective of costs associated with lab testing. Improved record keeping and allocation methods allowed for accurate dollars to be reflected.

41 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
42 necessary to travel to the system more frequently.

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

Company: SSU / Citrus / Gospel Island Estates

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	1,332	4,108	2,776	208.39%	2,454	1,654	67.41%
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	782	782	N.A.	0	782	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	153	285	132	86.31%	282	3	1.14%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	19	0	(19)	-100.00%	35	(35)	-100.00%
8	620.1-6 Materials and Supplies	79	1,953	1,874	2372.23%	146	1,808	1242.07%
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	128	1,181	1,053	822.48%	236	945	400.78%
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	12	488	476	3965.83%	22	466	2107.18%
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	138	138	N.A.	0	138	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	0	0	0	N.A.	0	0	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**1,723**	**8,935**	**7,212**	**418.56%**	**3,174**	**5,761**	**181.50%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,723**	**8,935**	**7,212**	**418.56%**	**3,174**	**5,761**	**84.48%**
28	**Average ERC's**	**5**	**8**	**3**	**60.00%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**84.21%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The decrease in salaries is due to the consolidation of the Citrus Springs and Citrus County operation.

32 (3) Explanation provided under A & G.

33 (7) The decrease in chemical costs is due to the chemicals (Hypo Chloride) used at the plant being in stock so that it was not necessary to purchase any in 1991.

34 (8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order to
35 provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

36 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, improved record keeping and allocation methods allowed for
37 accurate dollars to be reflected.

38 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
39 necessary to travel to the system more frequently.

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

Company: SSU / Lake / Grand Terrace

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	2,625	1,579	(1,246)	-44.12%	5,113	(3,534)	-69.13%
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	499	301	(198)	-39.77%	903	(603)	-66.72%
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	286	441	155	54.23%	518	(77)	-14.78%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	13	21	8	63.08%	24	(2)	-9.90%
8	620.1-6 Materials and Supplies	262	86	(176)	-67.17%	474	(388)	-81.86%
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	1,224	409	(815)	-66.55%	2,215	(1,806)	-81.52%
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	344	195	(149)	-43.35%	623	(428)	-68.70%
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	53	53	N.A.	0	53	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	0	0	0	N.A.	0	0	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**5,453**	**3,085**	**(2,368)**	**-43.43%**	**9,870**	**(6,785)**	**-68.74%**
27	**SUBTOTAL (less accts. 656 & 657)**	**5,453**	**3,085**	**(2,368)**	**-43.43%**	**9,870**	**(6,785)**	**-219.93%**
28	**Average ERC's**	**38**	**66**	**28**	**73.68%**			
29	**Average Consumer Price Index - U**	**130.7**	**136.2**	**6**	**4.21%**			
30			**Compounded Multiplier =**		**80.99%**			

Explanation of Direct O & M Deviation from Guideline

31 (3) Explanation provided under A & G.

32 (8) Enhanced preventative maintenance resulted in a reduction of necessary materials and supplies because there were fewer expensive emergency repairs.

33 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased transportation costs. These costs were
34 offset and a reduction is shown because there were fewer after hour emergencies.

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

Company: SSU / Seminole / Harmony Homes

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	1,570	3,021	1,452	92.51%	1,636	1,386	84.74%
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	94	575	482	514.62%	98	478	489.80%
4	610.1-6 Purchased Water	5,614	368	(5,246)	-93.45%	5,850	(5,482)	-93.71%
5	615.1-6 Purchased Power	439	879	440	100.17%	457	421	92.09%
6	616.1-6 Fuel for Power Purchased	3	0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-6 Chemicals	686	1,037	351	51.18%	715	322	45.07%
8	620.1-6 Materials and Supplies	130	689	558	428.45%	136	553	407.11%
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	380	938	558	147.01%	396	542	137.03%
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	142	474	333	234.97%	148	327	221.44%
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	102	102	N.A.	0	102	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	149	138	1320.52%	11	138	1263.15%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**9,067**	**8,232**	**(835)**	**-9.21%**	**9,449**	**(1,217)**	**-12.88%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,067**	**8,232**	**(835)**	**-9.21%**	**9,449**	**(1,217)**	**-14.76%**
28	**Average ERC's**	**63**	**63**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**	**136.2**	**6**	**4.21%**			
30			**Compounded Multiplier =**		**4.21%**			

Explanation of Direct O & M Deviation from Guideline

(1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved maintenance increased the man hour requirements. In addition, due to the age of the system, additional maintenance is necessary. The increased man hour requirements to operate and maintain the Seminole County systems required that a second operator be added in 1991.

(3) Explanation provided under A & G.

(4) All purchased water is resold to the customers. The system is interconnected to the City of Altamonte Springs however, it was not necessary to purchase as much water in 1991 as in the prior test year.

(7) The increase in chemicals was due to an increased Aqua-Mag feed rate. Aqua-Mag is used to sequester iron. The chemical was increased in order to provide quality water to the customers.

(8) Changes to FDER rules and regulation and improved preventative maintenance increased the materials and supplies purchases. In addition, due to the age of the system additional maintenance is necessary.

(13) FAC # 17-550.510(4) required sampling for VIOC's and UC's to begin in January of 1991.

(16) Changes to FDER rules and regulation and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system more frequently,.

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

Company: SSU / Putnam / Hermits Cove

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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)	(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	3,279	3,541	263	8.01%	4,325	(784)	-18.12%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0	674	674	N.A.	0	674	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,152	968	(184)	-15.94%	1,520	(551)	-36.28%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	301	42	(259)	-85.91%	397	(355)	-89.32%
8	620.1-6 Materials and Supplies	929	1,010	81	8.75%	1,226	(215)	-17.56%
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	488	488	N.A.	0	488	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	523	523	N.A.	0	523	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.		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 DIRECT O&M EXPENSES**	**5,661**	**7,367**	**1,706**	**30.14%**	**7,467**	**(100)**	**-1.35%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,661**	**7,367**	**1,706**	**30.14%**	**7,467**	**(100)**	**-1.36%**
28	**Average ERC's**	**166**	**173**	**7**	**4.22%**			
29	**Average Consumer Price Index - U**	**107.6**	**136.2**	**29**	**26.56%**			
30			**Compounded Multiplier =**		**31.92%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The decrease in salaries is due to improved preventative maintenance which resulted in a decrease in after hour emergencies.

32 (3) Explanation provided under A & G.

33 (5) Purchased power is less than the guideline as a result of stable rates and unusually high rainfall in 1991 reduced the gallons pumped.

34 (7) Improved record keeping and allocation methods resulted in a decrease in the cost of chemicals.

35 (8) The decrease is due to improved preventative maintenance which reduced which resulted in fewer expensive emergency repairs.

36 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year is zero. This is not representative of the costs associated with lab sampling.

37 (16) Changes to FDER rules and regulations and improved preventative maintenance increased transportation costs because it was necessary to travel to the system more
38 frequently. In addition, the prior test year reflects zero dollars. This is not representative of the costs associated with operating and maintaining the system.

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

Company: SSU / Lake / Hobby Hills

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	1,449	3,469	2,020	139.36%	1,881	1,588	84.44%
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	660	660	N.A.	0	660	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,209	968	(241)	-19.96%	1,569	(602)	-38.33%
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%	70	(30)	-43.14%
8	620.1-6 Materials and Supplies	312	499	187	59.81%	405	94	23.13%
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	1,417	1,417	N.A.	0	1,417	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	8	167	159	1966.87%	10	157	1507.85%
16	650.1-6 Transportation Expense	166	381	215	129.73%	215	166	77.00%
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.	0	117	117	N.A.	0	117	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	9	124	115	1277.22%	12	112	961.09%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**3,207**	**7,841**	**4,634**	**144.51%**	**4,162**	**3,679**	**88.38%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,207**	**7,841**	**4,634**	**144.51%**	**4,162**	**3,679**	**88.38%**
28	**Average ERC's**	**90**	**94**	**4**	**4.44%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**29.79%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (5) Power is less than the guideline as a result of stable rates.

34 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year dollars are zero. This is not
35 representative of the cost associated with lab sampling.

36 (15) The test year dollars were for rental equipment to flush and clear well #1 for service in compliance with the FDER.

37 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
38 necessary to travel to the system more frequently.

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

Company: SSU / Lake / Holiday Haven

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	572	3,407	2,835	495.65%	600	2,807	468.08%
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	649	649	N.A.	0	649	N.A.
4	610.1-6 Purchased Water	8,115	8,950	835	10.28%	8,509	441	5.18%
5	615.1-6 Purchased Power	0	8	8	N.A.	0	8	N.A.
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	10	0	(10)	-100.00%	10	(10)	-100.00%
8	620.1-6 Materials and Supplies	352	1,228	876	248.95%	369	859	232.80%
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	225	225	N.A.	0	225	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	194	419	225	116.15%	203	216	106.15%
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	114	114	N.A.	0	114	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	2	0	(2)	-100.00%	2	(2)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**9,245**	**15,001**	**5,756**	**62.26%**	**9,694**	**5,307**	**54.75%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,245**	**15,001**	**5,756**	**62.26%**	**9,694**	**5,307**	**35.38%**
28	**Average ERC's**	**112**	**102**	**(10)**	**-8.93%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**4.85%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to the FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G

33 (4) Purchased water is directly related to the amount of water sold to the customers.

34 (8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order
35 to provide a better quality of service, comply with the FDER rules and regulations and to maintain the systems in accordance with industry standards.

36 (13) The prior year lab test costs are reflected as zero because bacteriological samples were tested in Orlando by the Department of Health at no cost. In 1991,
37 the lab was closed thus the samples are now tested at a local laboratory. This increased the contractural services costs, however, decreased the travel
38 and salaries to transport the samples and resulted in more effective use of employee time.

39 (14) Changes to the FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
40 necessary to travel to the system more frequently.

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

Company: SSU / Orange / Holiday Heights

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	968	3,667	2,699	278.79%	1,158	2,508	216.59%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		698	698	N.A.	0	698	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	679	739	60	8.87%	812	(73)	-9.00%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	1	42	41	4140.00%	1	41	3443.79%
8	620.1-6 Materials and Supplies	65	365	300	461.71%	78	287	369.47%
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	346	156	(190)	-54.97%	414	(258)	-62.37%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment		49	49	N.A.	0	49	N.A.
16	650.1-6 Transportation Expense	101	332	231	228.78%	121	211	174.80%
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.		123	123	N.A.	0	123	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	1	21	20	1964.00%	1	19	1625.09%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**2,161**	**6,192**	**4,031**	**186.55%**	**2,588**	**3,607**	**139.50%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,161**	**6,192**	**4,031**	**186.55%**	**2,586**	**3,607**	**58.25%**
28	**Average ERC's**	**51**	**53**	**2**	**3.92%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**19.65%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanatn provided under A & G

33 (8) Changes to FDER rules and regulations and improved maintenance required additional materials and supplies. Preventative maintenance was improved in order to
34 provide a better quality of service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards.

35 (16) Changes to FDER rules and regulations and improved maintenance increased the transportation costs because it was necessary to travel to the system more frequently.

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

Company: SSU / Lake / Imperial Mobile Terrace

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	3,013	3,596	583	19.35%	3,394	202	5.95%
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	685	685	N.A.	0	685	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	2,064	2,220	156	7.55%	2,325	(105)	-4.52%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	191	260	69	36.27%	215	45	20.97%
8	620.1-6 Materials and Supplies	418	2,812	2,394	572.76%	471	2,341	497.25%
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	175	728	553	316.10%	197	531	269.39%
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	407	25	(382)	-93.75%	458	(433)	-94.45%
16	650.1-6 Transportation Expense	586	428	(158)	-27.04%	660	(233)	-35.23%
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	121	121	N.A.	0	121	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	51	0	(51)	-100.00%	57	(57)	-100.00%
26	TOTAL WATER DIRECT O&M EXPENSES	6,905	10,875	3,970	57.49%	7,778	3,097	39.81%
27	SUBTOTAL (less accts. 666 & 667)	6,905	10,875	3,970	57.49%	7,778	3,097	39.81%
28	**Average ERC's**	235	241	6	2.55%			
29	Average Consumer Price Index - U	124.0	136.2	12	9.84%			
30			**Compounded Multiplier =**		12.64%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order to
34 provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

35 (13) FAC # 17-550.510 (4) required sampling for VOC's and UC's to begin in January of 1991. In addition, there are increased costs for other lab tests such as bacteriologicals.

36 (15) Rental of equipment costs have decreased because it was not necessary to rent equipment in the current test year.

37 (17) Changes to FDER rules and regulations, (ie: sampling and testing requirements) and improved preventative maintenance increased transportation costs. These costs
38 were offset and a reduction is shown because there were fewer after hour emergencies.

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

Company: SSU / Osceola / Intercession City

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/79	(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	6,960	18,148	11,188	160.75%	12,581	5,567	44.25%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		3,455	3,455	N.A.	0	3,455	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	928	2,239	1,311	141.29%	1,678	562	33.48%
6	616.1-6 Fuel for Power Purchased		52	52	N.A.	0	52	N.A.
7	618.1-6 Chemicals	99	326	227	229.51%	179	147	82.28%
8	620.1-6 Materials and Supplies	4,711	3,476	(1,235)	-26.21%	8,516	(5,040)	-59.18%
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	217	705	488	224.81%	392	313	79.68%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment		137	137	N.A.	0	137	N.A.
16	650.1-6 Transportation Expense	844	5,069	4,225	500.60%	1,526	3,543	232.25%
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.		610	610	N.A.	0	610	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		0	0	N.A.	0	0	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**13,759**	**34,218**	**20,459**	**148.70%**	**24,872**	**9,346**	**37.58%**
27	**SUBTOTAL (less accts. 666 & 667)**	**13,759**	**34,218**	**20,459**	**148.70%**	**24,872**	**9,346**	**37.58%**
28	**Average ERC's**	**247**	**238**	**(9)**	**-3.64%**			
29	**Average Consumer Price Index - U**	**72.6**	**136.2**	**64**	**87.60%**			
30			**Compounded Multiplier =**		**80.77%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements. In addition,
32 the aged distribution system required extensive maintenance. The majority of the system has been replaced.

33 (3) Explanation provided under A & G

33 (5) The purchased power increased because the system is no longer on an elevated tower. It is now on a pressurized system and the plant has been upgraded since
34 the prior test year.

35 (8) The decrease in materials and supplies is due to less maintenance on the water treatment plant because it is new.

36 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

37 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the travel costs. In addition,
the aged distribution system required extensive maintenance. The majority of the system has been replaced.

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

Company: SSU / Putnam / Interlechen Lake Estates

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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)	(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	2,313	5,467	3,154	136.37%	3,451	2,016	58.41%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0	1,041	1,041	N.A.	0	1,041	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,811	2,085	274	15.12%	2,702	(617)	-22.85%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	42	42	0	0.95%	63	(20)	-32.34%
8	620.1-6 Materials and Supplies	1,674	1,684	10	0.59%	2,498	(814)	-32.58%
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	618	618	N.A.	0	618	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	896	896	N.A.	0	896	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.		184	184	N.A.	0	184	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	339	339	N.A.	0	339	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**5,840**	**12,357**	**6,517**	**111.59%**	**8,714**	**3,643**	**41.81%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,840**	**12,357**	**6,517**	**111.59%**	**8,714**	**3,643**	**29.48%**
28	**Average ERC's**	**179**	**211**	**32**	**17.88%**			
29	**Average Consumer Price Index - U**	**107.6**	**136.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**49.21%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the hour requirements.

32 (3) Explanation provided under A & G

33 (5) The system experienced minimal customer growth and electric rates have remained constant and have not increased consistent with the CPI-U factor.

34 (8) An enhanced preventative maintenance program was implemented in order to provide a better quality of service. The program resulted in fewer expensive repairs.

35 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

36 (16) An enhanced preventative maintenance program was implemented in order to provide a better quality of service. The program resulted in additional transportation
37 costs for travel to the system. In addition, prior test year reflects zero dollars for transportion. Improved record keeping allowed for an accurate reflection
38 of transportation at the system.

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

Company: SSU / Volusia / Jungle Den

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	482	1,299	817	169.57%	575	724	125.86%
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	247	247	N.A.	0	247	N.A.
4	610.1-6 Purchased Water	15,498	12,213	(3,285)	-21.20%	18,498	(6,285)	-33.98%
5	615.1-6 Purchased Power	0	3	3	N.A.	0	3	N.A.
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	32	538	506	1581.53%	38	500	1308.84%
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	242	242	N.A.	0	242	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	162	42	(120)	-74.15%	193	(151)	-78.35%
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	44	44	N.A.	0	44	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	2	0	(2)	-100.00%	2	(2)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	16,176	14,628	(1,548)	-9.57%	19,307	(4,679)	-24.23%
27	**SUBTOTAL (less accts. 666 & 667)**	16,176	14,628	(1,548)	-9.57%	19,307	(4,679)	-31.99%
28	**Average ERC's**	109	113	4	3.67%			
29	**Average Consumer Price Index - U**	118.3	136.2	18	15.13%			
30			Compounded Multiplier =		19.36%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (4) Purchased water is directly related to the amount of water sold to the customers.

34 (6) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order to
35 provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

36 (13) The prior test year lab test costs are reflected as zero because bacteriological samples were tested in Orlando by the Department of Health at no cost. In 1991,
37 the lab was closed thus the samples are now tested at a local laboratory. This increased the contractural services costs, however, decreased the travel and salaries
38 to transport the samples and resulted in more effective use of employee time.

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

Company: SSU / Clay / Keystone Heights

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	12,156	25,869	13,713	112.81%	16,027	9,843	61.41%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		4,925	4,925	N.A.	0	4,925	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	14,830	12,302	(2,528)	-17.04%	19,552	(7,250)	-37.08%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	1,369	103	(1,266)	-92.45%	1,805	(1,702)	-94.27%
8	620.1-6 Materials and Supplies	2,378	5,082	2,704	113.70%	3,135	1,947	62.09%
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	70	1,026	956	1365.79%	92	934	1011.79%
14	641.1-6 Rental of Building/Real Prop.		100	100	N.A.	0	100	N.A.
15	642.1-6 Rental of Equipment	12	0	(12)	-100.00%	16	(16)	-100.00%
16	650.1-6 Transportation Expense	3,781	2,912	(869)	-22.99%	4,985	(2,073)	-41.59%
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.		869	869	N.A.	0	869	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	238	167	(71)	-29.81%	314	(147)	-46.76%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**34,834**	**53,356**	**18,522**	**53.17%**	**45,925**	**7,431**	**16.18%**
27	**SUBTOTAL (less accts. 666 & 667)**	**34,834**	**53,356**	**18,522**	**53.17%**	**45,925**	**7,431**	**13.93%**
28	**Average ERC's**	**1,067**	**1,132**	**65**	**6.09%**			
29	**Average Consumer Price Index - U**	**109.6**	**138.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**31.84%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance, increased the man hour requirements,

33 (3) Explanation provided under A & G.

34 (5) The system experienced minimal customer growth and electric rates have remained constant and have not increased consistent with the CPI-U factor.

35 (7) Improved record keeping and allocation methods resulted in a deduction of chemicals costs being charged to this system.

36 (8) The increase is due to improve preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order to
37 provide a better quality of service, comply with FDER rules and regulations, and to maintain the systems in accordance with industry standards.

38 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

39 (16) Improved preventative maintenance, and allocation methods resulted in a transportation expense reduction.

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

Company: SSU / Brevard / Kingswood

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	580	1,621	1,041	179.36%	657	964	146.69%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		309	309	N.A.	0	309	N.A.
4	610.1-6 Purchased Water	4,085	7,287	3,203	78.40%	4,626	2,662	57.54%
5	615.1-6 Purchased Power		9	9	N.A.	0	9	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	54	143	89	164.17%	61	82	133.28%
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		8	8	N.A.	0	8	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)	-100.00%	0	(0)	-100.00%
16	650.1-6 Transportation Expense	88	6	(83)	-92.83%	101	(94)	-93.67%
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.		54	54	N.A.	0	54	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	1	0	(1)	-100.00%	1	(1)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**4,810**	**9,439**	**4,630**	**96.26%**	**5,447**	**3,993**	**73.30%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,810**	**9,439**	**4,630**	**96.26%**	**5,447**	**3,993**	**42.30%**
28	**Average ERC's**	**81**	**80**	**(1)**	**-1.64%**			
29	**Average Consumer Price Index - U**	**116.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**13.24%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (4) Purchased water is directly related to the amount of water sold to the customer.

34 (8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order to
35 provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

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

Company: SSU / Osceola / Lake Ajay Estates

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	4,823	3,654	(1,169)	-24.24%	8,752	(5,099)	-58.25%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		696	696	N.A.	0	696	N.A.
4	610.1-6 Purchased Water	276	0	(276)	-100.00%	501	(501)	-100.00%
5	615.1-6 Purchased Power	2,703	1,071	(1,632)	-60.38%	4,905	(3,834)	-78.17%
6	616.1-6 Fuel for Power Purchased	1	0	(1)	-100.00%	2	(2)	-100.00%
7	618.1-6 Chemicals	898	939	41	4.60%	1,630	(690)	-42.36%
8	620.1-6 Materials and Supplies	842	566	(276)	-32.73%	1,528	(962)	-62.93%
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	995	889	(106)	-10.63%	1,806	(916)	-50.75%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	200	0	(200)	-100.00%	363	(363)	-100.00%
16	650.1-6 Transportation Expense	42	959	917	2182.14%	76	882	1157.57%
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.		123	123	N.A.	0	123	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	50	(5)	(55)	-109.80%	91	(96)	-105.40%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**10,830**	**8,892**	**(1,938)**	**-17.90%**	**19,653**	**(10,762)**	**-54.76%**
27	**SUBTOTAL (less accts. 666 & 667)**	**10,830**	**8,892**	**(1,938)**	**-17.90%**	**19,653**	**(10,762)**	**-121.03%**
28	**Average ERC's**	**23**	**38**	**15**	**65.22%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**81.47%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Acquisitions in Osceola County allowed for economies of scale with the efficient utilization of man hours. In addition, overtime has been monitored and controlled
32 and is used for emergencies only.

33 (3) Explanation provided under A & G

34 (5) Power is less than the guideline as a result of significant customer growth while elctric rates have remained stable.

35 (7) The decrease in chemical costs is due to improved record keeping and methods of allocation.

36 (8) The decrease in costs is due to enhanced preventative maintenance and fewer expensive repairs which resulted in a reduction of costs for materials and supplies.

37 (16) Changes to FDER rules and regulation and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system
38 more frequently. In addition, the prior test year reflects $42.00. Improved record keeping allowed for an accurate representation of transportation at the system.

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

Company: SSU / Seminole / Lake Brantley

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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	601.1-6 Salaries & Wages - Employees	1,680	3,548	1,868	111.19%	1,751	1,797	102.66%
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	92	675	583	632.87%	96	579	603.27%
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,396	1,411	15	1.06%	1,455	(44)	-3.02%
6	616.1-6 Fuel for Power Purchased	3	0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-6 Chemicals	138	61	(77)	-55.78%	144	(83)	-57.57%
8	620.1-6 Materials and Supplies	133	473	340	256.39%	138	335	242.00%
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	423	631	208	49.23%	441	190	43.21%
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	146	540	394	268.82%	153	388	253.93%
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	119	119	N.A.	0	119	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	11	216	206	1918.56%	11	205	1837.05%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**4,022**	**7,675**	**3,653**	**90.83%**	**4,191**	**3,484**	**83.13%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,022**	**7,675**	**3,653**	**90.83%**	**4,191**	**3,484**	**45.39%**
28	**Average ERC's**	**65**	**65**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**	**136.2**	**6**	**4.21%**			
30			**Compounded Multiplier =**		**4.21%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements. In addition,
32 due to the age of the system additional maintenance is necessary. The increased man hour requirements to operate and maintain the Seminole County systems required
33 that a second operator be added in 1991.

34 (3) Explanation provided under A & G.

35 (7) The decrease in chemical costs is due to the unusually high rain fall which resulted in fewer gallons being pumped.

36 (8) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the materials and supplies purchases.
37 In addition, due to the age of the system additional maintenance is necessary.

38 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

39 (16) Changes to FDER rules and regulations and improved preventative maintenance increased transportation costs because it was necessary to travel to the system more
40 frequently.

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

Company: SSU / Orange / Lake Conway Park

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	3,833	3,824	(9)	-0.23%	6,412	(2,588)	-40.36%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		728	728	N.A.	0	728	N.A.
4	610.1-6 Purchased Water		2,838	2,838	N.A.	0	2,838	N.A.
5	615.1-6 Purchased Power	1,474	838	(636)	-43.14%	2,466	(1,628)	-66.01%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	19	836	817	4299.00%	32	804	2529.68%
8	620.1-6 Materials and Supplies	1,878	213	(1,665)	-88.67%	3,142	(2,929)	-93.23%
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	559	443	(116)	-20.69%	935	(492)	-52.59%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment		16	16	N.A.	0	16	N.A.
16	650.1-6 Transportation Expense	446	324	(122)	-27.46%	746	(423)	-56.64%
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.		128	128	N.A.	0	128	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		27	27	N.A.	0	27	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**5,209**	**10,215**	**2,006**	**24.44%**	**13,732**	**(3,517)**	**-25.61%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,209**	**10,215**	**2,006**	**24.44%**	**13,732**	**(3,517)**	**-34.43%**
28	**Average ERC's**	**83**	**84**	**1**	**1.20%**			
29	**Average Consumer Price Index - U**	**82.4**	**136.2**	**54**	**65.29%**			
30			**Compounded Multiplier =**		**67.28%**			

Explanation of Direct O & M Deviation from Guideline

31 The FDER changed the distance requirement for potable wells from any contamination source from 100 feet to 200 feet. As a result, the plant was taken out of service due
32 to a pollution source within 200 feet of the well. The distribution system was interconnected with Orlando Utilities Commission to serve water to the customers.
33 therefore:

34 (1) certified operators are no longer required to check the plant daily. This resulted in a decrease in salaries.

35 (4) an increase in purchased water to serve the customers.

36 (5) a decrease in the power costs.

37 (7) a decrease in the chemicals.

38 (8) a decrease in materials and supplies.

39 (13) a decrease in lab testing costs.

40 (16) a decrease to transportation cost as certified operators no longer check the plant daily.

41 (3) Explanation provided under A & G.

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

Company: SSU / Seminole / Lake Harriet Estates

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	4,346	4,424	77	1.77%	4,529	(106)	-2.34%
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	404	842	438	108.37%	421	421	99.96%
4	610.1-6 Purchased Water	4,013	5,061	1,048	26.10%	4,182	879	21.01%
5	615.1-6 Purchased Power	2,445	3,605	1,160	47.43%	2,548	1,057	41.48%
6	616.1-6 Fuel for Power Purchased	7	0	(7)	-100.00%	7	(7)	-100.00%
7	618.1-6 Chemicals	303	532	229	75.67%	316	217	68.57%
8	620.1-6 Materials and Supplies	710	795	85	11.96%	740	55	7.44%
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	451	576	125	27.83%	470	106	22.67%
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	646	702	56	8.67%	673	29	4.28%
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	149	149	N.A.	0	149	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	2,159	498	(1,661)	-76.92%	2,250	(1,752)	-77.85%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**15,484**	**17,183**	**1,699**	**10.97%**	**16,136**	**1,047**	**6.49%**
27	**SUBTOTAL (less accts. 666 & 667)**	**15,484**	**17,183**	**1,699**	**10.97%**	**16,136**	**1,047**	**6.10%**
28	**Average ERC's**	**273**	**273**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**	**136.2**	**6**	**4.21%**			
30			**Compounded Multiplier =**		**4.21%**			

Explanation of Direct O & M Deviation from Guideline

31 (3) Explanation provided under A & G.

32 (4) The system is interconnected to the City of Altamonte Springs as a back up source during water outages. Water purchased is resold to the customers.

33 (5) More gallons were pumped in 1991 than in the prior test year resulting in higher purchased power costs.

34 (7) Chemical costs have increased due to more gallons being pumped.

35 (8) The increase is due to improved preventative maintenance which required that additional materials and supplies be purchased. preventative maintenance was
36 improved in order to provide a better quality of service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards.

37 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

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

Company: SSU / Clay / Lakeview Villas

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	2,284	2,271	(13)	-0.56%	2,460	(189)	-7.67%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		432	432	N.A.	0	432	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	348	167	(181)	-52.02%	375	(208)	-55.45%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	246	4	(242)	-98.33%	265	(261)	-98.44%
8	620.1-6 Materials and Supplies	93	216	123	132.47%	100	116	115.85%
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		782	782	N.A.	0	782	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	18	120	102	565.67%	19	100	518.07%
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.		76	76	N.A.	0	76	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	1	16	15	1543.00%	1	15	1425.52%
26	TOTAL WATER DIRECT O&M EXPENSES	2,990	4,085	1,095	36.63%	3,220	865	26.86%
27	SUBTOTAL (less accts. 666 & 667)	2,990	4,085	1,095	36.63%	3,220	865	21.17%
28	**Average ERC's**	15	13	(2)	-13.33%			
29	Average Consumer Price Index - U	109.6	136.2	27	24.27%			
30			Compounded Multiplier =		7.70%			

Explanation of Direct O & M Deviation from Guideline

31 (3) Explanation provided under A & G.

32 (5) The system experienced minimal customer growth and electric rates have remained constant and have not increased consistent with the CPI-U factor.

33 (7) Improved record keeping and allocation methods resulted in a deduction of chemical costs being charged to this system.

34 (8) The increase is due to improved preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order
35 to provide a better quality of service, comply with FDER rules and regulations, and to maintain the systems in accordance with industry standards.

36 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

37 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements
subsequently increasing the cost of transportation.

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

Company: SSU / Martin / Lelland Heights

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 09/30/85	(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	601.1-6 Salaries & Wages - Employees	6,269	10,278	4,009	63.95%	8,677	1,601	18.45%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		1,957	1,957	N.A.	0	1,957	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	7,842	6,193	(1,649)	-21.03%	10,854	(4,662)	-42.95%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	699	546	(153)	-21.83%	966	(421)	-43.53%
8	620.1-6 Materials and Supplies	857	2,251	1,394	162.65%	1,186	1,065	89.75%
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		2,121	2,121	N.A.	0	2,121	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		685	685	N.A.	0	685	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.		345	345	N.A.	0	345	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		0	0	N.A.	0	0	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**15,667**	**24,376**	**8,709**	**55.59%**	**21,685**	**2,691**	**12.41%**
27	**SUBTOTAL (less accts. 666 & 667)**	**15,667**	**24,376**	**8,709**	**55.59%**	**21,685**	**2,691**	**11.04%**
28	**Average ERC's**	**353**	**386**	**33**	**9.35%**			
29	**Average Consumer Price Index - U**	**107.6**	**136.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**38.41%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improvement preventative maintenance, increased the man hour requirements,
32 subsequently increasing the cost of salaries.

33 (3) Explanation provided under A & G.

34 (5) The system experienced minimal customer growth and electric rates have remained constant and have not increased consistant with the CPI-U factor.

35 (7) Improved record keeing and allocation methods resulted in a deduction of chemical costs being charged to this system.

36 (8) The increase is due to improved preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order to
37 provide a better quality of service, comply with FDER rules and regulations, and to maintain the systems in accordance with industry standards.

38 (13) Department of Environmental Regulation rule FAC 17-550 required an additional laboratory analyses. This testing bean in 1991.

39 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements,
40 subsequently increasing the cost of transportation.

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

Company: SSU / Highlands / Leisure Lakes

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	(6)	1,083	1,089	-18151.67%	(7)	1,090	-15516.02%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		206	206	N.A.	0	206	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	848	1,048	198	23.30%	993	53	5.30%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	590	1,390	800	135.59%	691	699	101.20%
8	620.1-6 Materials and Supplies	1,283	4,844	3,561	277.57%	1,502	3,342	222.44%
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	10,998	7,006	(3,892)	-35.71%	12,761	(5,755)	-45.10%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	2	0	(2)	-100.00%	2	(2)	-100.00%
16	650.1-6 Transportation Expense	48	11	(37)	-76.29%	56	(45)	-79.75%
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.		36	36	N.A.	0	36	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%	60	(60)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**13,714**	**15,623**	**1,909**	**13.92%**	**16,059**	**(436)**	**-2.71%**
27	**SUBTOTAL (less accts. 666 & 667)**	**13,714**	**15,623**	**1,909**	**13.92%**	**16,059**	**(436)**	**-2.79%**
28	**Average ERC's**	**227**	**242**	**15**	**6.61%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**17.10%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Unrealistic data in 1989.

32 (3) Explanation provided under A & G.

33 (7) The costs reflected in the prior test year are not realistic of chemical costs. Improved record keeping and allocation methods allowed for an accurate
34 representation of chemical costs.

35 (8) Increase due to improved preventative maintenance thus requiring additional materials and supplies. Preventative maintenance was improved in order to
36 provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

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

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	15,126	24,537	9,411	62.22%	19,124	5,413	28.31%
2	603.1-6 Salaries & Wages - Officers, Etc.	4,448	0	(4,448)	-100.00%	5,624	(5,624)	-100.00%
3	604.1-6 Employee Pensions & Benefits	0	4,672	4,672	N.A.	0	4,672	N.A.
4	610.1-6 Purchased Water	13,277	11,189	(2,088)	-15.73%	16,786	(5,597)	-33.34%
5	615.1-6 Purchased Power	3,584	4,834	1,250	34.87%	4,531	302	6.67%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	1,772	7,290	5,518	311.40%	2,240	5,050	225.40%
8	620.1-6 Materials and Supplies	1,954	6,182	4,228	216.39%	2,470	3,712	150.25%
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	1,058	1,058	N.A.	0	1,058	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	289	289	N.A.	0	289	N.A.
16	650.1-6 Transportation Expense	0	1,013	1,013	N.A.	0	1,013	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	824	824	N.A.	0	824	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	0	0	0	N.A.	0	0	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**40,181**	**61,888**	**21,727**	**54.10%**	**50,775**	**11,113**	**21.89%**
27	**SUBTOTAL (less accts. 666 & 667)**	**40,181**	**61,888**	**21,727**	**54.10%**	**50,775**	**11,113**	**17.95%**
28	**Average ERC's**	**403**	**410**	**7**	**1.74%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**26.43%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increase the man hour requirements.

32 (3) Explanation provider under A & G.

34 (7) This increase is due to customer growth coupled with improved preventative maintenance, thus requiring additional chemicals, coupled with unit cost increases.

35 (8) This increase is due to customers growth coupled with improved preventative maintenance, thus requiring additional materials and supplies with unit cost increases.

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

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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	601.1-6 Salaries & Wages - Employees	28,895	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 DIRECT O&M EXPENSES**	**48,920**	**94,705**	**47,785**	**101.84%**	**91,542**	**3,164**	**3.46%**
27	**SUBTOTAL (less accts. 666 & 667)**	**48,920**	**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**	**138.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**95.10%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to the FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (2) The decrease in power costs is due to the decrease in water consumption. Less water is pumped and subsequently sold because of the stringent water management
33 controls over the past few years.

34 (3) Explanation provided under A & G.

35 (6) Increased costs are due to the implementation of formal procedures to comply with FAC 17-555.320 (6) which requires testing of auxiliary power for at least
36 four hours per month.

37 (7) The decrease in chemical costs is due to the decrease in water consumption. Less water is pumped and subsequently sold because of the stringent water management
38 controls during the past few years.

39 (8) The decrease in the cost of materials and supplies is due to improved preventative maintenance and fewer expensive emergency repairs.

40 (13) FAC 17-550.510 (4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year reflects zero costs. This is not
41 reflective of costs associated with lab testing. Improved record keeping and allocation methods allowed for accurate dollars to be reflected.

42 (16) The prior year reflects zero costs for transportation. This is not reflective of costs associated with operating the system. Improved record keeping allowed
43 for accurate dollars to be reflected for transportation.

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

Company: SSU / Seminole / Meredith Manor

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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) 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 DIRECT 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%**			

Explanation of Direct O & M Deviation from Guideline

(1) Changes to FDER rules and regulation (ie: sampling and testing requirements) and improved preventative maintenance increased man hour requirements. In addition, due to the age of the system, additional maintenance is necessary. The increased man hour requirements to operate and maintain the Seminole County systems required that a second operator be hired in 1991.

(3) Explanation provided under A & G.

(5) The reduction in power costs resulted from a reduction in the gallons pumped and was due to an unusual amount of rainfall in 1991.

(7) The feed point for chlorination was changed to provide for better contact time. This was necessary in order to improve the quality of water. In addition, chemicals used in the beginning of 1992 were actually purchased at the end of 1991.

(8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order to provide a better quality of service, comply with FDEr rules and regulations and to maintain the systems in accordance with industry standards.

(13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, there were increased costs for other lab tests such as bactena.

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

Company: SSU / Lake / Morningview

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	94.59%
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 DIRECT 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%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (9) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order
34 to provide a better quality of service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards.

35 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year reflects zero. This is not reflective
36 of costs associated with lab testing. Improved record keeping allowed for accurate dollars to be reflected.

37 (17) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
38 necessary to travel to the system more frequently.

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

Company: SSU / Citrus / Oak Forest

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	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	309.38%	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 DIRECT 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)**	**-9.85%**
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%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The decrease in salaries is due to the consolidation of the Citrus Springs and Citrus County operation.

32 (3) Explanation provided under A & G.

33 (5) Due to an unusual amount of rain in 1991 the customers used less water which resulted in less use of the 40 HP, 8" turbine pump and well than in previous years.

34 (7) Improved record keeping and allocation methods allowed for accurate dollars to be reflected at the appropriate system.

35 (8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order
36 provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

37 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, zero dollars are shown for testing in the prior test year.
38 Improved record keeping and allocation methods allowed for accurate dollars to be reflected for lab testing.

39 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
40 necessary to travel to the system more frequently.

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

Company: SSU / Brevard / Oakwood

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	19,681	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 - Workman'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 DIRECT 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%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations, (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements,
32 subsequently increasing the cost of salaries.

33 (3) Explanation provided under A & G.

34 (8) This increase is due to improved preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order
35 to provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

36 (16) Improved preventative maintenance, and allocation methods resulted in a transportation expense reduction.

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

Company: SSU / Lake / Palisades Country Club

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/91	(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 DIRECT 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%**			

Explanation of Direct O & M Deviation from Guideline

31 No explanation necessary.

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

Company: SSU / Putnam / Palm Port

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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)	(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 - Workman'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 DIRECT 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%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements,

32 (3) Explanation provided under A & G.

33 (5) Power is less than the guideline as a result of significant customer growth while the electric rates remained stable.

34 (8) Improved preventative maintenance resulted in fewer expensive emergency repairs resulting in a reduction in the purchase of materials and supplies.

35 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

36 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system more frequently.

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

Company: SSU / Pasco / Palm Terrace

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	4,851	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	895.99%
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 DIRECT 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**	**116.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**13.89%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements,
32 subsequently increasing the cost of salaries.

33 (3) Explanation provided under A & G.

34 (4) Due to improvement maintenance, this facility experienced less down time, and thus the need for purchased water was lessened somewhat.

35 (5) The increase is due to improved staffing and preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved
36 in order to provide a better quality of service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards.

37 (16) Improved preventative maintenance procedures on vehicles extended the life expectancy of some usually replaceable parts (tires, etc.)

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

Company: SSU / Lake / Palms Mobile Home Park

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	1,474	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	790	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 DIRECT 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**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**24.27%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The system is small and has had zero growth and minimal changes to the operation since the prior test year so the salaries have remained stable.

32 (3) Explanation provided under A & G

33 (6) Due to the age of this system, more repairs and maintenance is required. In addition, preventative maintenance was improved in order to provide a better quality of
34 service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards.

35 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

36 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was necessary
37 to travel to the system more frequently.

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

Company: SSU / Putnam / Park Manor

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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)	(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 DIRECT 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**	**23.84%**
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%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (5) Power is less than the guideline as a result of significant customer growth while electric rates remained stable.

34 (7) Improved record keeping and allocation methods resulted in a deduction of chemical costs being charged to this system.

35 (8) Improved preventative maintenance and fewer emergency repairs resulted in a reduction in materials and supplies.

36 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's begin in January of 1991.

37 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the transportation expense because it was
38 was necessary to travel to the system more frequently.

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

Company: SSU / Lake / Piccola Island

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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 DIRECT 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%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The decrease in salaries from the 1991 guideline is due to economies of scale which is a result of significant customer growth. Staffing meets the operating
32 permit requirements.

33 (3) Explanation provided under A & G.

34 (5) Power is less than the guideline as a result of significant customer growth while the electric rates remained stable.

35 (9) The decrease in costs is due to an enhanced preventative maintenance program being implemented. This resulted in a reduction in the cost of materials and
36 supplies. In addition, there were fewer expensive emergency repairs than in the prior test year.

37 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year reflects zero dollars. Improved
38 record keeping allowed for accurate dollars to be reflected for lab testing.

39 (17) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased transportation costs. These
40 costs were offset and a reduction is shown because there were fewer after hour emergencies

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

Company: SSU / Osceola / Pine Ridge Estates

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	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 DIRECT 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)**	**-282.38%**
28	**Average ERC's**	**21**	**172**	**151**	**718.05%**			
29	**Average Consumer Price Index - U**	**110.0**	**136.2**	**26**	**23.86%**			
30			**Compounded Multiplier =**		**914.50%**			

Explanation of Direct O & M Deviation from Guideline

(1) Acquisitions in Osceola County allowed for economies of scale with the efficient utilization of man hours. In addition, overtime has been monitored and controlled and is used for emergencies only.

(3) Explanation provided under A & G.

(5) Power is less than the guideline as a result of significant customer growth while the electric rates remained stable.

(7) The prior test year reflects zero dollars for chemicals. Improved record keeping allowed for accurate dollars to be reflected and is representative of chemical costs at this system.

(8) The decrease in costs is due to an enhanced preventative maintenance program being implemented. This resulted in the costs of materials and supplies remaining stable.

(14) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, zero dollars are shown for testing in the prior test year. Improved record keeping allowed for accurate dollars to be reflected for lab testing.

(16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system more frequently. In addition, the prior test year reflects $29 for transportation. Improved record keeping allowed for an accurate reflection of transportation at the systems.

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

Company: SSU / Citrus / Pine Ridge Utilities

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	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 DIRECT O&M EXPENSES**	**21,652**	**39,553**	**17,901**	**82.66%**	**67,517**	**(27,964)**	**-41.42%**
27	**SUBTOTAL (less accts. 666 & 667)**	**21,652**	**39,553**	**17,901**	**82.66%**	**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 =**		**211.63%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The decrease in salaries is due to the consolidation of the Citrus Springs and Citrus County operation.

32 (3) Explanation provided under A & G.

33 (5) The volumn of water pumped decreased due to an unusually heavy amount of rain during 1991. The reduction in water usage resulted in lower power costs.

34 (7) In the prior test year chemical costs are zero. Increased chemical costs are due to improved record keeping and allocation methods and are reflective of dollars
35 necessary for the operation of the plant.

36 (8) An enhanced preventative maintenance program was implemented in order to provide a better quality of service. This program resulted in higher costs associated
37 with materials and supplies used for maintaining the systems in accordance with industry standards. In addition, the prior test year reflects a negative
38 number thus a negative number appears as the guideline. This is unrealistic and not an accurate representation of materials and supplies necessary to maintain
39 the system. Improved record keeping and allocation methods allowed for accurate dollars to be reflected to the appropriate system.

40 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, zero dollars are shown for testing in the prior test year.
41 Improved record keeping and allocation methods allowed for accurate dollars to be reflected.

42 (16) Changes to FDER rules and regulations (ie: sampling equirements) and improved preventative maintenance increased the transportation costs because it was
43 necessary to travel to the system more frequently.

44 (25) The 1991 test year reflects zero dollars. This is due to improved record keeping and allocation methods which allowed for dollars to be charged to the
45 appropriate accounts.

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

Company: SSU / Lake / Piney Woods

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	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	32.66%	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 DIRECT O&M EXPENSES**	**5,258**	**8,958**	**3,700**	**70.38%**	**6,867**	**2,091**	**30.45%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,258**	**8,958**	**3,700**	**70.38%**	**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 =**		**30.60%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (7) The actual costs of chemicals are below the guideline because the chlorine was purchased at the end of 1990 but used in 1991.

34 (8) There were fewer after hours emergencies requiring expensive repairs and replacement of small items.

35 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year dollars are zero. This is not
36 representative of the cost associated with lab sampling.

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

Company: SSU / Citrus / Point O' Woods

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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 DIRECT 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	9.51%
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%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sample and testng requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (5) The decrease in purchased power is because one of the three wells was not consistently used during 1991. This occured because high rain falls reduced the amount
34 of water pumped to serve the customers.

35 (7) The increase in chemicals was due to an increase in iron content at this system. It was necessary to use additional chemicals to provide quality water.

36 (8) Preventative maintenance was improved in order to provide a better quality of service, comply with FDER rules and regulations and to maintain the system in
37 accordance with industry standards. The costs decreased due to improved record keeping and allocation methods.

38 (13) FAC # 17-555.510(4) required sampling for VOC's and UC's to begin in January of 1991.

39 (16) Changes to FDER rules and regulations and improved preventative maintenance increased the transportation costs because it was necessary to travel to the
40 system more frequently.

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

Company: SSU / Putnam / Pomona Park

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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)	(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	2,339	3,393	1,054	45.06%	3,369	23	0.69%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0	646	646	N.A.	0	646	N.A.
4	610.1-8 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,364	2,574	1,210	88.71%	1,965	609	30.99%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	44	0	(44)	-100.00%	63	(63)	-100.00%
8	620.1-6 Materials and Supplies	3,180	505	(2,675)	-84.11%	4,581	(4,076)	-88.97%
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	655	655	N.A.	0	655	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	623	623	N.A.	0	623	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.		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	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	0	21	21	N.A.	0	21	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**8,927**	**8,530**	**1,603**	**23.15%**	**9,979**	**(1,449)**	**-14.52%**
27	**SUBTOTAL (less accts. 666 & 667)**	**8,927**	**8,530**	**1,603**	**23.15%**	**9,979**	**(1,449)**	**-16.99%**
28	**Average ERC's**	**152**	**173**	**21**	**13.82%**			
29	**Average Consumer Price Index - U**	**107.8**	**136.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**44.07%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements,
32 subsequently increasing the cost of salaries.

33 (3) Explanation provided under A & G.

34 (5) Purchased power increased due to growth and increased water demand.

35 (7) Improved record keeping and allocation methods resulted in a deduction of chemical costs being charged to this system.

36 (8) Improved preventative maintenance resulted in fewer expensive emergency repairs.

37 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

38 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the transportation costs because
39 it was necessary to travel to the system more frequently.

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

Company: SSU / Clay / Postmaster Village

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	1,960	10,749	8,789	448.41%	2,883	7,866	272.82%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		2,047	2,047	N.A.	0	2,047	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	3,027	2,760	(267)	-8.82%	4,453	(1,693)	-38.02%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	508	829	321	63.23%	747	82	10.96%
8	620.1-6 Materials and Supplies	412	1,626	1,214	294.65%	606	1,020	168.29%
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	331	913	582	175.69%	487	426	87.42%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	(2)	90	92	-4605.00%	(3)	93	-3162.60%
16	650.1-6 Transportation Expense	459	1,152	693	151.04%	675	477	70.66%
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.		361	361	N.A.	0	361	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%	6	(6)	-100.00%
26	TOTAL WATER DIRECT O&M EXPENSES	6,699	20,526	13,827	206.41%	9,854	10,672	108.30%
27	SUBTOTAL (less accts. 666 & 667)	6,699	20,526	13,827	206.41%	9,854	10,672	51.99%
28	**Average ERC's**	119	146	27	22.69%			
29	Average Consumer Price Index - U	113.6	136.2	23	19.89%			
30			Compounded Multiplier =		47.10%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improvement preventative maintenance, increased the man hour requirements.

33 (3) Explanation provided under A & G.

34 (5) The system experienced minimal customer growth and electric rates have remained constant and have not increase consistent with the CPI-U factor.

35 (8) The increase is due to improved preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order to
36 provide a better quality of service, comply with FDER rules and regulations, and to maintain the systems in accordance with industry standards.

37 (13) FAC # 17-550.510(4) required sampling of VOC's and UC's to begin in January of 1991.

38 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the transportation costs because
39 it was necessary to travel to the system more frequently.

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

Company: SSU / Lake / Quail Ridge

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/91	(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	1,164	1,164	0	0.00%	1,164	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	222	222	0	0.00%	222	0	0.00%
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	223	223	0	0.00%	223	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	21	21	0	0.00%	21	0	0.00%
8	620.1-6 Materials and Supplies	149	149	0	0.00%	149	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	75	75	0	0.00%	75	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	110	110	0	0.00%	110	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.	39	39	0	0.00%	39	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 DIRECT O&M EXPENSES**	2,003	2,003	0	0.00%	2,003	0	0.00%
27	**SUBTOTAL (less accts. 666 & 667)**	2,003	2,003	0	0.00%	2,003	0	0.00%
28	**Average ERC's**	6	6	0	0.00%			
29	**Average Consumer Price Index - U**	136.2	136.2	0	0.00%			
30			**Compounded Multiplier =**		0.00%			

Explanation of Direct O & M Deviation from Guideline

31 No explanation necessary.

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

Company: SSU / Putnam / River Grove

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 04/30/65	(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	1,975	3,835	1,861	94.23%	2,499	1,336	53.45%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0	730	730	N.A.	0	730	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,783	1,261	(522)	-29.26%	2,257	(996)	-44.11%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	28	64	36	127.18%	35	28	79.47%
8	620.1-6 Materials and Supplies	3,151	1,355	(1,796)	-57.01%	3,989	(2,634)	-66.04%
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	892	892	N.A.	0	892	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	505	505	N.A.	0	505	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.		129	129	N.A.	0	129	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	830	830	N.A.	0	830	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**6,937**	**9,601**	**2,664**	**38.41%**	**8,780**	**820**	**9.34%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,937**	**9,601**	**2,664**	**38.41%**	**8,780**	**820**	**9.55%**
28	**Average ERC's**	**104**	**104**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**107.6**	**138.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**26.58%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (5) The system experienced minimal growth while elctric rates remained stable.

34 (8) The decrease is a result of improved preventative maintenance which resulted in fewer expensive emergency repairs.

35 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year refelcts zero costs. This is not an accurate
36 representation of costs associated with lab sampling.

37 (16) Changes to FDER rules and regulations and improved preventative maintenance resulted in increased transportation costs because it was necessary to travel to the
38 system more frequently.

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

Company: SSU / Putnam / River Park

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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)	(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	4,345	6,438	2,092	48.15%	5,634	804	14.27%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0	1,226	1,226	N.A.	0	1,226	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,414	2,116	702	49.62%	1,833	282	15.40%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	347	42	(305)	-87.78%	450	(407)	-90.58%
8	620.1-6 Materials and Supplies	2,626	1,012	(1,614)	-61.47%	3,405	(2,393)	-70.28%
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	1,845	1,845	N.A.	0	1,845	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	906	906	N.A.	0	906	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.		216	216	N.A.	0	216	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 DIRECT O&M EXPENSES**	**8,732**	**13,800**	**5,067**	**58.03%**	**11,321**	**2,478**	**21.89%**
27	**SUBTOTAL (less accts. 666 & 657)**	**8,732**	**13,800**	**5,067**	**58.03%**	**11,321**	**2,478**	**17.96%**
28	**Average ERC's**	**330**	**338**	**8**	**2.42%**			
29	**Average Consumer Price Index - U**	**107.6**	**136.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**29.65%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

33 (3) Explanation provided under A & G.

34 (5) Work was completed in 1991 to interconnect three plants at River Park. The interconnect was needed to improve water pressure. New pumps were installed thus
35 increasing power needs.

36 (7) Improved record keeping and allocation methods resulted in a deduction of chemical costs being charged to this system.

37 (8) Improved preventative maintenance resulted in a decrease of expensive emergency repairs.

38 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in january of 1991. In addition, zero costs are reflected in the prior test year. This is not an accurate representation of costs associated with lab testing.

39 (16) Changes to FDER rules and regulations and improved preventative maintenance resulted in an increase to transportation costs because it was necessary to travel
40 to the system more frequently. In addition, the prior test year reflects zero costs for transportation. This is not an accurate representation of costs
41 associated with travel to the system.

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

Company: SSU / Citrus / Rolling Green

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	2,908	3,606	698	24.02%	4,988	(1,381)	-27.70%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		687	687	N.A.	0	687	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,895	3,963	2,068	109.11%	3,250	712	21.92%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	813	132	(681)	-83.81%	1,394	(1,263)	-90.56%
8	620.1-6 Materials and Supplies	435	214	(221)	-50.91%	746	(533)	-71.38%
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	452	1,268	816	180.64%	775	493	63.62%
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	147	482	335	227.56%	252	229	90.97%
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.		121	121	N.A.	0	121	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	1	58	57	5721.00%	2	56	3293.74%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**6,651**	**10,530**	**3,879**	**58.33%**	**11,408**	**(878)**	**-7.69%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,651**	**10,530**	**3,879**	**58.33%**	**11,408**	**(878)**	**-8.33%**
28	**Average ERC's**	**49**	**73**	**24**	**48.98%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**71.52%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The decrease in salaries is due to the consolidation of the Citrus Springs and Citrus County operation.

32 (3) Explanation provided under A & G.

33 (5) The increase to power costs resulted from the pumps not operating efficiently due to draw down problems and water shortages.

34 (7) Decreased costs are due to improved record keeping that reflects a more accurate representation of chemicals used at this system.

35 (8) The decrease in costs is due to an enhanced preventative maintenance program being implemented. This resulted in a reduction in the cost of materials and
36 supplies.

37 (13) The increase is due to the requirement for complete analysis for three years for the new well. FAC # 17-550.510(4) required sampling for VOC's and UC's to
38 begin in January of 1991.

39 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
40 necessary to travel to the system more frequently.

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

Company: SSU / Citrus / Rosemont

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	2,058	4,913	2,855	138.75%	2,212	2,701	122.09%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		936	936	N.A.	0	936	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	984	759	(225)	-22.92%	1,058	(299)	-28.29%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	128	927	799	624.41%	138	790	573.86%
8	620.1-6 Materials and Supplies	193	181	(12)	-6.03%	207	(26)	-12.58%
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	460	1,387	927	201.53%	495	893	180.49%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	10	0	(10)	-100.00%	11	(11)	-100.00%
16	650.1-6 Transportation Expense	57	627	570	1000.67%	61	566	923.86%
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.		165	165	N.A.	0	165	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	50	0	(50)	-100.00%	54	(54)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**3,940**	**9,896**	**5,956**	**151.16%**	**4,236**	**5,660**	**133.63%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,940**	**9,896**	**5,956**	**151.16%**	**4,236**	**5,660**	**57.20%**
28	**Average ERC's**	**47**	**46**	**(1)**	**-2.13%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**7.50%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (5) The decrease in purchased power is due to the electric company change to allow cheaper kilowatt hour costs for demand status.

34 (7) The increase in chemicals was due to an increase in iron content at this system. It was necessary to add Agua-Mag and additional chlorine to the iron filtration
35 to provide quality water to the customers.

36 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, improved record keeping and allocation methods allowed
37 for accurate dollars to be reflected.

38 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
39 necessary to travel to the system more frequently.

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

Company: SSU / Marion / Salt Springs

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	2,894	6,151	3,257	112.54%	3,954	2,197	55.58%
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	1,171	1,171	N.A.	0	1,171	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,486	2,521	1,055	71.96%	2,003	518	25.88%
6	616.1-6 Fuel for Power Purchased	0	191	191	N.A.	0	191	N.A.
7	618.1-6 Chemicals	84	64	(20)	-24.29%	115	(51)	-44.58%
8	620.1-6 Materials and Supplies	434	1,289	855	197.06%	593	696	117.45%
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	944	4,136	3,192	338.17%	1,290	2,847	220.74%
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	(1)	0	1	-100.00%	(1)	1	-100.00%
16	650.1-6 Transportation Expense	430	1,081	651	151.47%	587	494	84.07%
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	207	207	N.A.	0	207	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	2	141	139	6956.50%	3	138	5065.41%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**6,253**	**16,952**	**10,699**	**171.11%**	**8,542**	**8,410**	**98.45%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,253**	**16,952**	**10,699**	**171.11%**	**8,542**	**8,410**	**49.61%**
28	**Average ERC's**	**134**	**159**	**25**	**18.66%**			
29	**Average Consumer Price Index - U**	**116.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**36.61%**			

Explanation of Direct O & M Deviation from Guideline

(1) Changes to the FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements subsequently increasing the cost of salaries. In addition, due to additional and more sophisticated equipment at the new treatment plant and the change from a class "D" (three non-consecutive visits a week) to a class "C" (five visits per week and one weekend visit) additional man hours are required.

(3) Explanation provided under A & G.

(5) Increased costs to purchased power is a result of the new water treatment plant which includes larger equipment.

(6) In accordance with FAC 17-555.320 (6), an auxiliary generator was installed in August of 1990. Increased costs are due to the requirement to operate the auxiliary power source for 4 hours under a load at least once per month.

(8) The increase is due to improved preventative maintenance thus requiring additional materials and supplies. Preventative maintenance was improved in order to provide a better quality of service, comply with the FDER rules and regulations and to maintain the systems in accordance with industry standards. In addition, the new plant requires additional maintenance for the upgraded equipment.

(13) The St. Johns River Water Management District requires two full drinking water analyses on two wells each year. This testing began in 1991.

(16) Changes to the FDER rules (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements subsequently increasing the cost of transportation. In addition, due to additional and more sophisticated equipment at the new treatment plant and the change from a class "D" (three non-consecutive visits a week) to a class "C" (five visits per week plus one weekend visit) additional man hours are required.

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

Company: SSU / Marion / Samira Villas

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	980	2,088	1,108	113.09%	1,128	960	85.09%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		398	398	N.A.	0	398	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	498	330	(168)	-33.70%	573	(243)	-42.41%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	132	87	(45)	-34.05%	152	(65)	-42.71%
8	620.1-6 Materials and Supplies	7	85	78	1120.43%	8	77	960.03%
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	38	1,237	1,199	3155.84%	44	1,193	2727.95%
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	3	363	360	11984.67%	3	359	10396.45%
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.		70	70	N.A.	0	70	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		0	0	N.A.	0	0	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**1,658**	**4,659**	**3,001**	**180.97%**	**1,909**	**2,750**	**144.04%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,658**	**4,659**	**3,001**	**180.97%**	**1,909**	**2,750**	**59.02%**
28	**Average ERC's**	**13**	**13**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**15.13%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to the FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (5) The decrease to purchased power was a result of fewer gallons being pumped because of the unusual amount of rainfall and stringent water restrictions

34 (7) Chemical use decreased because the water pumped decreased.

35 (8) The increase is due to improved preventative maintenance thus requiring additional materials and supplies. Preventative maintenance was improved in order
36 to provide a better quality of service, comply with the FDER rules and regulations, new permit requirements and to maintain the systems in accordance with
37 industry standards. In addition, the prior test year reflects $7.00. This is an unrealistic number for materials and supplies. Improved record keeping and
38 allocation methods resulted in a dollar amount that more accurately reflects the operational costs

39 (13) FAC # 17-550.510 (4) required sampling for VOC's and UC's to begin in January 1991. In addition, these are increased costs for other lab tests such as
40 bacteriological samples.

41 (16) Changes to the FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it
42 was necessary to travel to the system more frequently. In addition, the prior test year reflects $3.00. This is not a realistic number. Improved record
43 keeping and allocation methods allowed for accurate dollars to be reflected.

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

Company: SSU / Putnam / Saratoga Harbour

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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)	(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	1,124	2,559	1,434	127.57%	1,836	722	39.33%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0	487	487	N.A.	0	487	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	578	1,563	985	170.43%	944	619	65.57%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	198	85	(113)	-57.17%	323	(239)	-73.77%
8	620.1-6 Materials and Supplies	942	772	(170)	-18.01%	1,539	(766)	-49.80%
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	0	890	890	N.A.	0	890	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	319	319	N.A.	0	319	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.		86	86	N.A.	0	86	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 DIRECT O&M EXPENSES	2,842	6,761	3,919	137.86%	4,642	2,119	45.63%
27	SUBTOTAL (less accts. 666 & 667)	2,842	6,761	3,919	137.86%	4,642	2,119	31.33%
28	**Average ERC's**	31	40	9	29.03%			
29	Average Consumer Price Index - U	107.6	136.2	29	26.58%			
30			**Compounded Multiplier =**		63.33%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

33 (3) Explanation provided under A & G.

34 (5) The plant is interconnected with Welaka. The growth and increased water demand resulted in an increase in purchased power costs.

35 (7) Improved record keeping and methods of allocation resulted in a decrease in chemical costs.

36 (8) Improved preventative maintenance resulted in fewer expensive emergency repairs.

37 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's begin in January of 1991. In addition, the prior test year reflects zero costs. This is not an accurate
38 representation of costs associated with lab testing.

39 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the transportation costs because
40 it was necessary to travel to the system more frequently.

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

Company: SSU / Lake / Silver Lake Estates

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	5,640	12,946	7,306	129.54%	6,365	6,581	103.38%
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	2,465	2,465	N.A.	0	2,465	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	22,035	24,924	2,889	13.11%	24,869	55	0.22%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	967	339	(628)	-64.92%	1,091	(752)	-68.92%
8	620.1-6 Materials and Supplies	1,749	3,800	2,051	117.25%	1,974	1,826	92.49%
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	266	719	453	170.48%	300	419	139.66%
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	1,038	36	(1,002)	-96.55%	1,172	(1,136)	-96.94%
16	650.1-6 Transportation Expense	1,736	1,390	(346)	-19.93%	1,959	(569)	-29.05%
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	435	435	N.A.	0	435	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	55	0	(55)	-100.00%	62	(62)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**33,486**	**47,054**	**13,568**	**40.52%**	**37,793**	**9,261**	**24.51%**
27	**SUBTOTAL (less accts. 666 & 667)**	**33,486**	**47,054**	**13,568**	**40.52%**	**37,793**	**9,261**	**19.68%**
28	**Average ERC's**	**1,199**	**1,232**	**33**	**2.75%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**12.86%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G

33 (7) The actual costs of chemicals are below the guideline because the chlorine was purchased at the end of 1990 and used in 1991.

34 (8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order to
35 provide a better quality of service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards.

36 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in january of 1991.

37 (15) It was necessary to rent equipment during an emergency in the priorr test year.

38 (16) There were fewer after hour emergencies which reduced the trips to the system in the current test year.

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

Company: SSU / Putnam / Silver Lake Oaks

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	2,730	3,526	796	29.16%	2,649	877	33.13%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	565	671	106	18.83%	548	123	22.47%
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	770	1,013	243	31.57%	747	266	35.61%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	69	81	12	17.75%	67	14	21.37%
8	620.1-6 Materials and Supplies	610	1,279	669	109.67%	592	687	116.11%
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	155	265	110	70.85%	150	114	76.10%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	5	150	145	2900.00%	5	145	2992.10%
16	650.1-6 Transportation Expense	329	468	139	42.38%	319	149	46.75%
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.		118	118	N.A.	0	118	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		12	12	N.A.	0	12	N.A.
26	TOTAL WATER DIRECT O&M EXPENSES	5,233	7,585	2,352	44.94%	5,077	2,508	49.39%
27	SUBTOTAL (less accts. 666 & 667)	5,233	7,585	2,352	44.94%	5,077	2,508	33.06%
28	**Average ERC's**	29	27	(2)	-6.90%			
29	Average Consumer Price Index - U	130.7	136.2	6	4.21%			
30			**Compounded Multiplier =**		-2.98%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

33 (3) Explanation provided under A & G.

34 (5) Additional service pumps and compressors were installed which resulted in an increase to purhcased power.

35 (8) The increase is due to improved preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order
36 to provide a better quality of service, comply with FDER rules and regulations, and to maintain the systems in accordance with industry standards.

37 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's begin in January of 1991.

38 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the transportation costs because
39 it was necessary to travle to the system more frequently.

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

Company: SSU / Lake / Skycrest

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	1,359	1,130	(229)	-16.83%	2,155	(1,024)	-47.54%
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	215	215	N.A.	0	215	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	796	984	188	23.57%	1,262	(278)	-22.07%
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%	86	(46)	-53.46%
8	620.1-6 Materials and Supplies	84	37	(47)	-55.85%	133	(96)	-72.15%
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	528	528	N.A.	0	528	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	7	0	(7)	-100.00%	11	(11)	-100.00%
16	650.1-6 Transportation Expense	144	139	(5)	-3.40%	228	(89)	-39.06%
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	38	38	N.A.	0	38	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	8	0	(8)	-100.00%	13	(13)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**2,452**	**3,111**	**659**	**26.88%**	**3,888**	**(777)**	**-19.98%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,452**	**3,111**	**659**	**26.88%**	**3,888**	**(777)**	**-24.96%**
28	**Average ERC's**	**87**	**111**	**24**	**27.59%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**58.55%**			

Explanation of Direct O & M Deviation from Guideline

(1) The decrease in salaries from the 1991 guideline is due to economies of scale which is a result of significant customer growth. Staffing meets the operating permits requirements.

(3) Explanation provided under A & G.

(5) Power is less than the guideline as a result of significant customer growth while the electric rates remained stable.

(13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year reflects zero dollars. Improved record keeping allowed for accurate dollars to be reflected for lab testing.

(17) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased transportation costs. These costs were offset and a reduction is shown because there were fewer after hour emergencies.

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

Company: DUI-SSU / Hernando / Spring Hill Utilities

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/82	(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	66,198	196,656	130,458	197.07%	332,390	(135,735)	-40.84%
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	37,443	37,443	N.A.	0	37,443	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	91,498	270,586	179,088	195.73%	459,425	(188,840)	-41.10%
6	616.1-6 Fuel for Power Purchased	0	113	113	N.A.	0	113	N.A.
7	618.1-6 Chemicals	2,884	2,705	(179)	-6.20%	14,481	(11,776)	-81.32%
8	620.1-6 Materials and Supplies	1,955	21,876	19,921	1019.00%	9,816	12,060	122.86%
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	11,646	11,646	N.A.	0	11,646	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	41	41	N.A.	0	41	N.A.
16	650.1-6 Transportation Expense	0	16,903	16,903	N.A.	0	16,903	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	6,608	6,608	N.A.	0	6,608	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	4,686	0	(4,686)	-100.00%	23,529	(23,529)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**167,221**	**564,577**	**397,356**	**237.62%**	**839,642**	**(275,065)**	**-32.76%**
27	**SUBTOTAL (less accts. 666 & 667)**	**167,221**	**564,577**	**397,356**	**237.62%**	**839,642**	**(275,065)**	**-48.72%**
28	**Average ERC's**	**7,000**	**24,903**	**17,903**	**255.76%**			
29	**Average Consumer Price Index - U**	**96.5**	**136.2**	**40**	**41.14%**			
30			**Compounded Multiplier =**		**402.12%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The decrease in salaries is due to a reduction of staff due to consolidation of SSU and Deltona. As personnel transferred or resigned, a determination was made
32 as to whether the position was needed and some positions were not replaced. In addition, overtime was closely monitored, kept to a minimum and only used for emergencies.

33 (3) Explanation provided under A & g.

34 (5) The reduction in power costs resulted from a reduction in the gallons pumped due to high rain fall. In addition, power is less than the guideline as a result
35 of significant customer growth while the electric rates remained stable.

36 (7) The reduction in the gallons pumped also reduced the amount of chemicals necessary to treat the water.

37 (9) An enhanced preventative maintenance program was implemented in order to provide a better quality of service. This program resulted in higher costs associated
38 with materials and supplies used for maintaining the systems in accordance with industry standards. In addition, due to the age of the system repairs and
39 and replacement of small items has increased.

40 (13) The prior test year reflects zero dollars. Improved record keeping allowed for accurate dollars to be reflected for lab tests.

41 (16) An enhanced preventative maintenance program was implemented in order to provide a better quality of service and comply with changing FDER rules and regulations.
42 This program resulted in aadditional transportation costs for travel throughout the system more frequently. In addition, the prior test year reflcts zero
43 dollars for transportation. Improved record keeping allowed for an accurate reflection of transportation at the systems.

44 (26) Improved record keeping allowed for an accurate reflection of dollars necessary to operate and maintain the system.

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

Company: SSU / Putnam / St. John's Highlands

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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)	(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	1,578	2,629	1,051	66.58%	2,223	406	18.27%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0	501	501	N.A.	0	501	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	566	885	319	56.34%	797	88	11.00%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	263	42	(221)	-83.87%	370	(328)	-88.55%
8	620.1-6 Materials and Supplies	1,168	841	(327)	-28.02%	1,645	(804)	-48.89%
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	508	508	N.A.	0	508	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	337	337	N.A.	0	337	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.		88	88	N.A.	0	88	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 DIRECT O&M EXPENSES**	**3,575**	**5,831**	**2,256**	**63.09%**	**5,036**	**795**	**15.80%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,575**	**5,831**	**2,256**	**63.09%**	**5,036**	**795**	**15.64%**
28	**Average ERC's**	**71**	**79**	**8**	**11.27%**			
29	**Average Consumer Price Index - U**	**107.6**	**136.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**40.84%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (7) Improved record keeping and allocation methods resulted in a deduction of chemicals costs being charged to this system.

34 (8) Improved preventative maintenance resulted in fewer expensive emergency repairs.

35 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

36 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the transportation expense because
37 it was necessary to travel to the system more frequently.

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

Company: SSU / Lake / Stone Mountain

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	1,768	2,047	279	15.76%	1,883	163	8.68%
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	390	390	N.A.	0	390	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	771	689	(82)	-10.66%	821	(132)	-16.13%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	339	100	(239)	-70.49%	361	(261)	-72.30%
8	620.1-6 Materials and Supplies	480	438	(42)	-8.68%	511	(73)	-14.27%
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	367	367	N.A.	0	367	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	1	0	(1)	-100.00%	1	(1)	-100.00%
16	650.1-6 Transportation Expense	11	189	178	1616.27%	12	177	1511.26%
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	69	69	N.A.	0	69	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	56	55	5534.00%	1	55	5189.29%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**3,371**	**4,345**	**974**	**28.89%**	**3,591**	**754**	**21.00%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,371**	**4,345**	**974**	**28.89%**	**3,591**	**754**	**17.36%**
28	**Average ERC's**	**7**	**6**	**(1)**	**-14.29%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**6.52%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (5) Power is less than the guideline as a result of stable rates.

34 (7) The actual costs of chemicals are below the guideline because the chlorine was purchased at the end of 1990 but used in 1991.

35 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year dollars are zero. This is not
36 representative of the cost associated with lab sampling.

37 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
38 necessary to travel to the system more frequently.

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

Company: SSU / Volusia / Sugar Mill

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	13,156	25,396	12,240	93.04%	17,770	7,627	42.92%
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	4,835	4,835	N.A.	0	4,835	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	21,953	12,744	(9,209)	-41.95%	29,652	(16,908)	-57.02%
6	616.1-6 Fuel for Power Purchased	85	0	(85)	-100.00%	115	(115)	-100.00%
7	618.1-6 Chemicals	6,965	7,117	152	2.18%	9,408	(2,291)	-24.35%
8	620.1-6 Materials and Supplies	1,952	6,446	4,494	230.24%	2,637	3,810	144.50%
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	(6)	0	6	-100.00%	(8)	8	-100.00%
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	1,238	2,690	1,452	117.29%	1,672	1,018	60.87%
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	2	83	81	4034.00%	3	80	2960.64%
16	650.1-6 Transportation Expense	2,867	1,912	(955)	-33.32%	3,872	(1,961)	-50.64%
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	853	853	N.A.	0	853	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	137	0	(137)	-100.00%	185	(185)	-100.00%
25	675.1-6 Miscellaneous Expenses	(128)	0	128	-100.00%	(173)	173	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**48,221**	**62,076**	**13,855**	**28.73%**	**85,132**	**(3,056)**	**-4.69%**
27	**SUBTOTAL (less accts. 666 & 667)**	**48,221**	**62,076**	**13,855**	**28.73%**	**85,132**	**(3,056)**	**-4.92%**
28	**Average ERC's**	**537**	**630**	**93**	**17.32%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**35.07%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements,
32 subsequently increasing the cost of salaries.

33 (3) Explanation provided under A & G.

34 (5) The system experienced minimal customer growth, and electric rates have remained constant and these electric rates have not increased consistent with the CPI-U factor.

35 (7) This increase is due to improved preventative maintenance, thus requiring additional chemicals. Preventative maintenance was improved in order to provide a
36 better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

37 (8) This increase is due to improved preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order
38 to provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

39 (13) Changes to FDER rules and regulations for sampling and testing requirements.

40 (15) Unanticipated rental equipment costs.

41 (16) Improved preventative maintenance resulted in fewer after hours emergencies.

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

Company: SSU / Citrus / Sugar Mill Woods

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	21,034	37,652	16,618	79.01%	26,109	11,543	44.21%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		7,169	7,169	N.A.	0	7,169	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	26,667	25,458	(1,209)	-4.53%	33,101	(7,644)	-23.09%
6	616.1-6 Fuel for Power Purchased	219	266	47	21.37%	272	(6)	-2.22%
7	618.1-6 Chemicals	1,965	1,474	(491)	-24.99%	2,439	(965)	-39.57%
8	620.1-6 Materials and Supplies	7,533	11,145	3,612	47.94%	9,351	1,794	19.18%
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	856	1,840	984	114.92%	1,063	777	73.14%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	152	29	(123)	-81.09%	189	(160)	-84.77%
16	650.1-6 Transportation Expense	7,320	6,704	(616)	-8.41%	9,086	(2,382)	-26.22%
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.		1,265	1,265	N.A.	0	1,265	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**	123	0	(123)	-100.00%	153	(153)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**65,859**	**93,001**	**27,132**	**41.19%**	**81,763**	**11,239**	**13.75%**
27	SUBTOTAL (less accts. 666 & 667)	**65,859**	**93,001**	**27,132**	**41.19%**	**81,763**	**11,239**	**12.08%**
28	**Average ERC's**	**3,797**	**4,291**	**494**	**13.01%**			
29	Average Consumer Price Index - U	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**24.13%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements. In
32 addition, improved record keeping allowed for an accurate reflection of employee time.

33 (3) Explanation provided under A & G.

34 (5) The reduction in purchased power is due to improved record keeping. In addition, power is less than the guideline as a result of significant customer growth
35 while the electric rates remained stable.

36 (7) The reduction in Chemicals is due to improved record keeping and allocation methods.

37 (8) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased materials and supplies purchases

39 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991.

40 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased transportation costs. These
41 costs were offset and a reduction is shown because improved record keeping allowed for an accurate reflection of transportation at the system.

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

Company: SSU / Washington / Sunny Hills Utilities

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	41,056	28,508	(12,550)	-30.57%	66,023	(37,515)	-56.82%
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	5,428	5,428	N.A.	0	5,428	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	16,413	12,731	(3,682)	-22.43%	26,393	(13,662)	-51.76%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	360	220	(140)	-38.87%	579	(359)	-61.98%
8	620.1-6 Materials and Supplies	3,673	166	(3,507)	-95.47%	5,906	(5,740)	-97.18%
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	1,412	1,412	N.A.	0	1,412	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	1,216	1,216	N.A.	0	1,216	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	958	958	N.A.	0	958	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	0	0	0	N.A.	0	0	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**61,504**	**50,639**	**(10,865)**	**-17.66%**	**98,901**	**(48,262)**	**-48.80%**
27	**SUBTOTAL (less accts. 666 & 667)**	**61,504**	**50,639**	**(10,865)**	**-17.66%**	**98,901**	**(48,262)**	**-95.30%**
28	**Average ERC's**	**466**	**603**	**137**	**29.40%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**60.80%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The number of employees was decreased from four to three in 1991.

32 (3) Explanation provided under A & G.

33 (5) The reduction in power costs resulted from a reduction in the gallons pumped and subsequently sold. This was due to an unusual amount of rain in 1991.

34 (7) The reduction in the gallons pumped also reduced the amount of chemicals purchased and used to treat the water.

35 (8) The reduction in costs for materials and supplies resulted from preventative maintenance in the form of overhauling motors during 1986. This in turn meant
36 that fewer repairs were necessary in 1991. In addition, improved record keeping allowed for an accurate reflection of dollars in the proper accounts and system.
37 In the past dollars were charged to water that should have been charged to sewer.

38 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year reflects zero dollars. Improved record
39 keeping allowed for accurate dollars to be reflected for lab testing.

40 (16) An enhanced preventative maintenance program was implemented in order to provide a better quality of service. This program resulted in additional transportation
41 costs for travel to the system more frequently. In addition, the prior test year reflects zero dollars for transportation. Improved record keeping allowed
42 for an accurate reflection of transportation at the systems.

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

Company: SSU / Lake / Sunshine Parkway

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	2,484	4,640	2,156	86.78%	1,354	3,286	242.74%
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	883	883	N.A.	0	883	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	3,245	2,512	(733)	-22.59%	1,768	744	42.05%
6	616.1-6 Fuel for Power Purchased	404	0	(404)	-100.00%	220	(220)	-100.00%
7	618.1-6 Chemicals	275	352	77	28.08%	150	202	135.03%
8	620.1-6 Materials and Supplies	35	1,747	1,712	4892.37%	19	1,728	9060.74%
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	346	346	N.A.	0	346	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	13	480	467	3592.69%	7	473	6675.90%
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	156	156	N.A.	0	156	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	0	64	64	N.A.	0	64	N.A.
26	TOTAL WATER DIRECT O&M EXPENSES	6,456	11,180	4,724	73.18%	3,518	7,662	217.77%
27	SUBTOTAL (less accts. 666 & 667)	6,456	11,180	4,724	73.18%	3,518	7,662	68.53%
28	**Average ERC's**	88	40	(48)	-54.55%			
29	Average Consumer Price Index - U	113.6	136.2	23	19.89%			
30			Compounded Multiplier =		-45.50%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (5) Power is more than the guideline as a result of significant decline in the customer base. The decline caused the guideline to be lower than the actual prior test
34 year dollars. However, the plant must be operated regardless of the number of customers.

35 (7) Power is more than the guideline as a result of significant decrease in the customer base. The decline caused the guideline to be lower than the actual piror test
36 year dollars. However, the plant must be operated reagardless of the number of customers.

37 (8) The increase is due to improved preventative maintenance which requared additional materials and supplies. Preventative maintenance was improved in order to
38 provide a better quality of service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards.

39 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year reflects zero costs. This is not reflective of
40 costs associated with lab testing. Improved record keeping and allocation methods allowed for accurate dollars to be reflected.

41 (16) Changes to FDER rules and regulations and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system
42 more frequently.

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

Company: SSU / Osceola / Tropical Park

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/79	(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	10,973	13,045	2,072	18.88%	25,258	(12,213)	-48.35%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		2,484	2,484	N.A.	0	2,484	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	3,337	5,849	2,512	75.29%	7,681	(1,832)	-23.85%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	377	3,266	2,889	766.37%	868	2,398	276.38%
8	620.1-6 Materials and Supplies	7,385	2,635	(4,760)	-64.36%	17,022	(14,387)	-84.52%
9	631.1-6 Contractual Services - Engr.		406	406	N.A.	0	406	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	441	1,139	698	158.21%	1,015	124	12.18%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment		143	143	N.A.	0	143	N.A.
16	650.1-6 Transportation Expense	1,703	3,789	2,086	122.51%	3,920	(131)	-3.33%
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.		438	438	N.A.	0	438	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		15	15	N.A.	0	15	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**24,226**	**33,209**	**8,983**	**37.08%**	**55,764**	**(22,555)**	**-40.45%**
27	**SUBTOTAL (less accts. 666 & 667)**	**24,226**	**33,209**	**8,983**	**37.08%**	**55,764**	**(22,555)**	**-67.92%**
28	**Average ERC's**	**445**	**546**	**101**	**22.70%**			
29	**Average Consumer Price Index - U**	**72.6**	**136.2**	**64**	**87.60%**			
30			**Compounded Multiplier =**		**130.18%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Acquisitions in Osceola County allowed for economies of scale with the efficient utilization of man hours. In addition, overtime has been monitored and
32 controlled and is used for emergencies only and improved record keeping allowed for an accurate reflection of employee time.

33 (3) Explanation provided under A & G.

34 (5) The reduction in purchased power is due to the replacement of old pumping equipment with energy efficient equipment.

35 (7) The increase to chemicals is due to additional treatment with polyphosphates. The treatment was necessary to improve the quality of the water and meet
36 drinking standards.

37 (8) The decrease in costs is due to an enhanced preventative maintenance program being implemented. This resulted in a reduction in the cost of materials and
38 supplies. In addition, there were fewer expensive emergency repairs than in the prior test year.

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

Company: SSU / Orange / University Shores

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 06/30/79	(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	16,851	74,132	57,281	339.92%	169,566	(95,434)	-56.28%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		14,115	14,115	N.A.	0	14,115	N.A.
4	610.1-6 Purchased Water		60,183	60,183	N.A.	0	60,183	N.A.
5	615.1-6 Purchased Power	6,599	28,627	22,028	333.81%	66,404	(37,777)	-56.89%
6	616.1-6 Fuel for Power Purchased		496	496	N.A.	0	496	N.A.
7	618.1-6 Chemicals	846	5,419	4,573	540.53%	8,513	(3,094)	-36.35%
8	620.1-6 Materials and Supplies	10,564	28,230	17,666	167.23%	106,302	(78,072)	-73.44%
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	846	2,039	1,193	141.04%	8,513	(6,474)	-76.05%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment		1,254	1,254	N.A.	0	1,254	N.A.
16	650.1-6 Transportation Expense	970	7,550	6,580	678.35%	9,761	(2,211)	-22.65%
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.		2,491	2,491	N.A.	0	2,491	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		559	559	N.A.	0	559	N.A.
26	TOTAL WATER DIRECT O&M EXPENSES	36,876	225,094	188,418	513.74%	369,059	(143,965)	-39.01%
27	SUBTOTAL (less accts. 666 & 667)	36,676	225,094	188,418	513.74%	369,059	(143,965)	-63.96%
28	**Average ERC's**	547	2,934	2,387	436.38%			
29	Average Consumer Price Index - U	72.6	136.2	64	87.60%			
30			**Compounded Multiplier =**		906.27%			

Explanation of Direct O & M Deviation from Guideline

(1) The decrese in salaries from the 1991 guidelines is due to economies of scale which is a result of signifiant customer growth. Staffing meets the operating permit requirements.

(3) Explanation provided under A & G.

(4) One area within our service territory is supplied water that we purchase from the City of Winter Park. All water purchased is resold to the customers.

(5) Power is less than the guideline as a result of significant customer growth while the electric rates remained stable.

(6) In accordance with FDER rule # 17-555.320 (6) , an auxiliary generator was installed in August of 1990. Increased costs are due to the requirement to operate the auxiliary power source for 4 hours under load at least once per month.

(7) Decreased costs are due to improved record keeping that reflects a more accurate representation of chemicals used at this system.

(8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order to provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards. However, the costs decreased because improved record keeping allowed for accurate dollars to be reflected to the appropriate system.

(13) This system has a lab where many of the samples can be tested. This reduces the costs of contractual services.

(16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system more frequently. These costs were offset and the costs are less than the guideline because improved record keeping allowed for an accurate reflection of transportation at the systems.

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

Company: SSU / Lake / Venetian Village

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	1,832	3,711	1,879	102.57%	3,020	691	22.88%
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	707	707	N.A.	0	707	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,010	1,066	56	5.56%	1,665	(599)	-35.97%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	54	0	(54)	-100.00%	89	(89)	-100.00%
8	620.1-6 Materials and Supplies	96	1,370	1,274	1327.21%	158	1,212	765.77%
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	1,566	1,566	N.A.	0	1,566	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%	15	(15)	-100.00%
16	650.1-6 Transportation Expense	170	466	296	174.04%	280	186	66.24%
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	125	125	N.A.	0	125	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	9	0	(9)	-100.00%	15	(15)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**3,180**	**9,010**	**5,830**	**183.35%**	**5,242**	**3,768**	**71.88%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,180**	**9,010**	**5,830**	**183.35%**	**5,242**	**3,768**	**41.82%**
28	**Average ERC's**	**98**	**130**	**32**	**32.65%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**84.85%**			

Explanation of Direct O & M Deviation from Guideline

(1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

(3) Explanation provided under A & G.

(5) Power is less than the guideline as a result of significant customer growth while the rates remained stable.

(7) The actual costs of chemicals are below the guideline because the chlorine was purchased at the end of 1990 but used in 1991.

(8) The $1,212 deviation for materials and supplies in 1991 is due to improvements in preventative maintenance.

(13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year dollars are zero. This is not representative of the cost associated with lab sampling.

(16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system more frequently.

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

Company: SSU / Putnam / Welaka

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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)	(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	1,347	2,273	926	68.76%	1,871	402	21.47%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0	433	433	N.A.	0	433	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	740	191	(549)	-74.21%	1,026	(837)	-81.44%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	270	81	(189)	-69.91%	375	(294)	-78.34%
8	620.1-6 Materials and Supplies	618	595	(23)	-3.79%	859	(264)	-30.75%
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	569	569	N.A.	0	569	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	325	325	N.A.	0	325	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.		76	76	N.A.	0	76	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	570	570	N.A.	0	570	N.A.
26	**TOTAL WATER DIRECT O&M EXPENSES**	**2,975**	**5,113**	**2,138**	**71.87%**	**4,133**	**980**	**23.71%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,975**	**5,113**	**2,138**	**71.87%**	**4,133**	**980**	**19.17%**
28	**Average ERC's**	**82**	**90**	**8**	**9.76%**			
29	**Average Consumer Price Index - U**	**107.6**	**138.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**36.93%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (5) Increased water demands have increased the purchased power.

34 (7) Improved record keeping and allocation methods resulted in a deduction of chemical costs being charged to this system.

35 (8) Improved preventative maintenance resulted in fewer expensive emergency repairs.

36 (13) FAC # 17-550.510(4) required sampling of VOC's and UC's to begin in January of 1991.

37 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the transportaton costs because
38 it was necessary to travel to the system more frequently.

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

Company: SSU / Lake / Western Shores

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	2,320	4,786	2,466	106.30%	4,927	(141)	-2.85%
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	911	911	N.A.	0	911	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,266	1,488	222	17.57%	2,688	(1,200)	-44.64%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	54	34	(20)	-37.43%	115	(81)	-70.53%
8	620.1-6 Materials and Supplies	716	897	181	25.24%	1,520	(624)	-41.03%
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	986	986	N.A.	0	986	N.A.
14	641.1-6 Rental of Building/Real Prop.	12	0	(12)	-100.00%	25	(25)	-100.00%
15	642.1-6 Rental of Equipment	2	377	375	18750.00%	4	373	8776.43%
16	650.1-6 Transportation Expense	274	565	291	106.14%	582	(17)	-2.93%
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	161	161	N.A.	0	161	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	15	0	(15)	-100.00%	32	(32)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**4,659**	**10,204**	**5,545**	**119.03%**	**9,894**	**311**	**3.14%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,659**	**10,204**	**5,545**	**119.03%**	**9,894**	**311**	**3.04%**
28	**Average ERC's**	**158**	**270**	**112**	**70.89%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**112.36%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation providedunder A & G

33 (7) The actual costs of chemicals are below the guideline because the chlorine was purchased at the end of 1990 but used in 1991. In addition, the system is only
34 used for back up water supply.

35 (8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order to
36 provide a better quality of service, comply with FDER rules and regulations and maintain the system in accordance with industry standards. In addition, there were
37 fewer major reapirs in 1991.

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

Company: SSU / Orange / Westmont

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	430	1,768	1,338	311.24%	545	1,224	224.72%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		337	337	N.A.	0	337	N.A.
4	610.1-6 Purchased Water	12,158	13,969	1,811	14.89%	15,397	(1,429)	-9.28%
5	615.1-6 Purchased Power		7	7	N.A.	0	7	N.A.
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	2	0	(2)	-100.00%	3	(3)	-100.00%
8	620.1-6 Materials and Supplies	85	245	160	188.20%	108	137	127.57%
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		8	8	N.A.	0	8	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		17	17	N.A.	0	17	N.A.
16	650.1-6 Transportation Expense	223	210	(13)	-5.65%	282	(72)	-25.50%
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.		59	59	N.A.	0	59	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	2	30	28	1399.50%	3	27	1084.03%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**12,900**	**16,651**	**3,751**	**29.08%**	**16,337**	**314**	**1.92%**
27	**SUBTOTAL (less accts. 666 & 667)**	**12,900**	**16,651**	**3,751**	**29.08%**	**16,337**	**314**	**1.89%**
28	**Average ERC's**	**110**	**121**	**11**	**10.00%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**26.64%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

33 (3) Explanation provided under A & G.

34 (4) Water is purchased for resale to our customers.

35 (8) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the materials and supplies costs.

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

Company: SSU / Osceola / Windsong | **FPSC**

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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	1,375	5,469	4,094	297.74%	5,980	(512)	-8.55%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		1,041	1,041	N.A.	0	1,041	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	480	1,006	526	109.61%	2,088	(1,082)	-51.81%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals		122	122	N.A.	0	122	N.A.
8	620.1-6 Materials and Supplies	59	1,180	1,121	1899.86%	257	923	359.80%
9	631.1-6 Contractual Services - Engr.		167	167	N.A.	0	167	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		930	930	N.A.	0	930	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	42	1,468	1,426	3395.38%	183	1,285	703.64%
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.		184	184	N.A.	0	184	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	3	0	(3)	-100.00%	13	(13)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**1,959**	**11,567**	**9,608**	**490.46%**	**8,521**	**3,047**	**35.76%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,959**	**11,567**	**9,608**	**490.46%**	**8,521**	**3,047**	**35.76%**
28	**Average ERC's**	**30**	**105**	**75**	**250.00%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**334.95%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Acquisitions in Osceola County allowed for economies of scale with the efficient utilization of man hours.

32 (3) Explanation provided under A & G.

33 (5) Power is less than the guideline as a result of significant customer growth while the electric rates remained stable.

34 (7) The prior test year reflected zero dollars for chemicals. This is not accurate. Improved record keeping allowed for an accurate reflection of costs.

35 (8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order to provide
36 a better quality of service, comply with FDEr rules and regulations and to maintain the systems in accordance with industry standards.

37 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, the prior test year reflects zero dollars. Improved record
38 keeping allowed for an accurate representation of lab test costs.

39 (16) Changes to FDER rules and regulations and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system
40 more frequently. In addition, the prior test year reflects $42.00 for transportation. Improved record keeping allowed for an accurate reflection of transportation
41 at the systems.

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

Company: SSU / Duval / Woodmere

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89	(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	21,895	23,104	1,209	5.52%	24,243	(1,140)	-4.70%
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	4,399	4,399	N.A.	0	4,399	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	28,862	26,366	(2,496)	-8.65%	31,958	(5,592)	-17.50%
6	616.1-6 Fuel for Power Purchased	158	0	(158)	-100.00%	175	(175)	-100.00%
7	618.1-6 Chemicals	1,599	3,541	1,941	121.40%	1,771	1,770	99.95%
8	620.1-6 Materials and Supplies	4,480	21,412	16,932	377.96%	4,960	16,451	331.66%
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	1,111	2,195	1,084	97.52%	1,231	965	78.39%
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	31	22	(9)	-29.60%	35	(13)	-36.42%
16	650.1-6 Transportation Expense	3,857	2,711	(1,147)	-29.72%	4,271	(1,560)	-36.53%
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	776	776	N.A.	0	776	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**	39	(0)	(39)	-100.00%	43	(43)	-100.00%
26	**TOTAL WATER DIRECT O&M EXPENSES**	**62,032**	**84,525**	**22,492**	**36.26%**	**68,687**	**15,838**	**23.06%**
27	SUBTOTAL (less accts. 666 & 667)	**62,032**	**84,525**	**22,492**	**36.26%**	**68,687**	**15,838**	**18.74%**
28	**Average ERC's**	**1,483**	**1,495**	**12**	**0.81%**			
29	Average Consumer Price Index - U	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**10.73%**			

Explanation of Direct O & M Deviation from Guideline

31 (3) Explanation provided under A & G.

32 (7) The increase is due to improved preventative maintenance, thus requiring additional chemicals. Preventative maintenance was improved in order to provide
33 a better quality service, comply with FDER rules and regulations, and to maintain the systems in accordance with industry standards.

34 (8) Changes to FDER rules and regulations and improved preventative maintenance increased materials and supplies.

35 (16) Transportation expenses decreased with improved preventative maintenance controls, and better utilization of time of employees.

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

Company: SSU / Putnam / Woodlans | **FPSC**

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 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)	(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	1,052	1,752	699	66.46%	1,258	494	39.24%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0	334	334	N.A.	0	334	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	221	208	(13)	-5.67%	264	(56)	-21.10%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	252	81	(171)	-67.76%	301	(220)	-73.03%
8	620.1-6 Materials and Supplies	682	545	(137)	-20.04%	815	(270)	-33.11%
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	914	914	N.A.	0	914	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	213	213	N.A.	0	213	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.		59	59	N.A.	0	59	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 DIRECT O&M EXPENSES**	**2,207**	**4,106**	**1,899**	**86.00%**	**2,639**	**1,467**	**55.58%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,207**	**4,106**	**1,899**	**86.00%**	**2,639**	**1,467**	**55.73%**
28	**Average ERC's**	**15**	**17**	**(1)**	**-5.56%**			
29	**Average Consumer Price Index - U**	**107.6**	**136.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**19.55%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A & G.

33 (7) Improved record keeping and allocation methods resulted in a deduction of chemical costs being charged to this system.

34 (8) Improved preventative maintenance resulted in fewer expensive emergency repairs.

35 (13) FAC # 17-550.510(4) required sampling for VOC's and UC's to begin in January of 1991. In addition, there are increased costs for other lab tests such as bacteriologicals.

36 (14) An enhanced preventative maintenance program was implemented in order to provice a better quality of service. The program resulted in additional transportation
37 costs for travel to the system. In addition, prior test year reflects zero dollars for transportation. Improved record keeping allowed for an accurate reflection
38 of transportation at the system.

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

Company: SSU / Pasco / Zephyr Shores

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-7 (W) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	3,326	6,501	3,175	95.46%	6,447	55	0.85%
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	1,238	1,238	N.A.	0	1,238	N.A.
4	610.1-6 Purchased Water	3,820	10,947	7,127	186.58%	7,404	3,543	47.86%
5	615.1-6 Purchased Power	1,359	1,642	283	20.85%	2,634	(992)	-37.65%
6	616.1-6 Fuel for Power Purchased	1,005	0	(1,005)	-100.00%	1,948	(1,948)	-100.00%
7	618.1-6 Chemicals	0	104	104	N.A.	0	104	N.A.
8	620.1-6 Materials and Supplies	429	1,349	920	214.36%	831	517	62.19%
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	573	573	N.A.	0	573	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%	(10)	10	-100.00%
16	650.1-6 Transportation Expense	650	559	(91)	-14.03%	1,260	(701)	-55.65%
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	218	218	N.A.	0	218	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	13	164	151	1163.31%	25	139	551.78%
26	TOTAL WATER DIRECT O&M EXPENSES	10,597	23,296	12,699	119.83%	20,539	2,756	13.42%
27	SUBTOTAL (less accts. 666 & 667)	10,597	23,296	12,699	119.83%	20,539	2,756	11.83%
28	**Average ERC's**	313	506	193	61.66%			
29	Average Consumer Price Index - U	113.6	136.2	23	19.89%			
30			Compounded Multiplier =		93.82%			

Explanation of Direct O & M Deviation from Guideline

31 (3) Explanation provided under A & G.

32 (6) This facility has no emergency generator, therefore the 1987 dollar were inadvertently charged to this facility.

33 (8) The increase is due to improved preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order to
34 provide a better quality of service, comply with FDER rules and regulations, and to maintain the systems in accordance with industry standards.

35 (13) Upgrade in FDER rules and regulations to comply with our operating permit requiring complicated analyses of primary (organic and inorganics), secondary, turbidity
36 and quarterly volatile organic on this water system.

37 (16) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance, increased the man hour requirements.

OVERALL COMPARISON OF SYSTEM CUSTOMER ACCOUNTS EXPENSES TO GUIDELINE - WATER
Total Allocated Customer Accounts Expenses (6XX.7)

Company: All Filed FPSC Systems

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

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 3
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

	WATER SYSTEMS (FPSC)							CALCULATION OF COMPOUND MULTIPLIER				Test Year Deviation From Guideline	
								% Change From Prior Test Year					
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound *Multiplier* [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	$	%
1	Amelia Island	Nassau	12/31/87	15,921	12,178	(3,743)	-23.51%	19.60%	19.89%	43.39%	22,830	(10,651)	-46.66%
2	Apache Shores	Citrus	12/31/86	1,475	1,695	220	14.89%	-9.09%	24.27%	12.97%	1,666	28	1.70%
3	Apple Valley	Seminole	12/31/90	7,503	9,652	2,149	28.65%	2.62%	4.21%	6.94%	8,024	1,629	20.30%
4	Bay Lake Estates	Osceola	12/31/88	931	684	(247)	-26.51%	14.29%	15.13%	31.58%	1,225	(541)	-44.15%
5	Beacon Hills	Duval	05/31/89	24,698	27,388	2,490	10.00%	13.66%	9.84%	24.85%	31,084	(3,696)	-11.89%
6	Beecher's Point	Putnam	12/31/89	502	411	(91)	-18.23%	21.21%	9.84%	33.14%	668	(258)	-38.56%
7	Burnt Store	Charl / Lee	12/31/89	3,931	1,958	(1,973)	-50.20%	25.84%	9.84%	38.22%	5,434	(3,476)	-63.97%
8	Carlton Village	Lake	12/31/86	619	1,084	465	75.15%	65.52%	24.27%	105.69%	1,273	(189)	-14.85%
9	Chuluota	Seminole	12/31/90	7,916	6,779	(1,137)	-14.36%	2.35%	4.21%	6.65%	8,442	(1,664)	-19.71%
10	Citrus Park	Marion	12/31/88	2,990	3,716	726	24.27%	1.82%	15.13%	17.23%	3,505	210	6.00%
11	Citrus Springs Util	Citrus	12/31/77	3,471	17,357	13,886	400.06%	202.65%	124.75%	580.22%	23,610	(6,254)	-26.49%
12	Crystal River Highl.	Citrus	12/31/87	521	705	184	35.36%	46.67%	19.89%	75.85%	916	(211)	-23.02%
13	Daetwyler Shores	Orange	12/31/80	169	1,358	1,189	703.44%	7.26%	65.29%	77.29%	300	1,058	353.18%
14	Deltona Utilities	Volusia	12/31/82	90,937	230,229	139,292	153.17%	124.00%	41.14%	216.15%	287,495	(57,266)	-19.92%
15	Del Ray Manor	Seminole	12/31/90	1,088	621	(467)	-42.94%	0.00%	4.21%	4.21%	1,134	(513)	-45.25%
16	Druid Hills	Seminole	12/31/90	2,581	2,652	72	2.79%	-0.30%	4.21%	3.89%	2,681	(29)	-1.07%
17	East Lk Harris Est	Lake	12/31/86	1,365	1,800	435	31.86%	-1.16%	24.27%	22.83%	1,677	123	7.36%
18	Fern Park	Seminole	12/31/90	2,080	1,937	(143)	-6.87%	-0.56%	4.21%	3.63%	2,155	(218)	-10.13%
19	Fern Terrace	Lake	12/31/86	1,071	1,295	224	20.88%	6.14%	24.27%	31.90%	1,413	(118)	-8.35%
20	Fisherman's Haven	Martin	12/31/88	1,165	1,442	277	23.78%	1.53%	15.13%	16.89%	1,362	80	5.89%
21	Fountains	Osceola	12/31/91	84	84	0	0.00%	0.00%	0.00%	0.00%	84	0	0.00%
22	Fox Run	Martin	12/31/88	772	968	196	25.44%	28.57%	15.13%	48.03%	1,143	(174)	-15.26%
23	Friendly Center	Lake	12/31/86	202	211	9	4.22%	-13.04%	24.27%	8.06%	218	(8)	-3.56%
24	Golden Terrace	Citrus	12/31/86	1,112	1,105	(7)	-0.61%	8.41%	24.27%	34.72%	1,498	(393)	-26.23%
25	Gospel Island Est	Citrus	12/31/88	55	84	29	53.10%	60.00%	15.13%	84.21%	101	(17)	-16.89%
26	Grand Terrace	Lake	12/31/90	446	695	249	55.76%	73.68%	4.21%	80.99%	807	(113)	-13.94%
27	Harmony Homes	Seminole	12/31/90	1,007	674	(333)	-33.09%	0.00%	4.21%	4.21%	1,049	(376)	-35.79%
28	Hermits Cove	Putnam	04/30/85	844	1,874	1,029	121.90%	4.22%	26.58%	31.92%	1,114	760	68.21%
29	Hobby Hills	Lake	12/31/86	991	1,074	83	8.34%	4.44%	24.27%	29.79%	1,286	(213)	-16.53%
30	Holiday Haven	Lake	12/31/88	686	1,189	503	73.38%	-8.93%	15.13%	4.85%	719	470	65.36%

(Continued...)

0205

OVERALL COMPARISON OF SYSTEM CUSTOMER ACCOUNTS EXPENSES TO GUIDELINE - WATER
Total Allocated Customer Accounts Expenses (6XX.7)

Company: All Filed FPSC Systems

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

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 3
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

	WATER SYSTEMS (FPSC)							CALCULATION OF COMPOUND MULTIPLIER					
								% Change From Prior Test Year				Test Year Deviation From Guideline	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	$	%
1	Holiday Heights	Orange	12/31/88	931	558	(373)	-40.08%	3.92%	15.13%	19.65%	1,114	(556)	-49.92%
2	Imperial Mobile Terr	Lake	12/31/89	1,880	2,579	699	37.17%	2.55%	9.84%	12.64%	2,118	461	21.77%
3	Intercession City	Osceola	12/31/79	186	2,695	2,509	1348.70%	-3.64%	87.60%	80.77%	336	2,358	701.42%
4	Interlachen Lk Est	Putnam	04/30/85	1,413	2,274	861	60.92%	17.88%	26.58%	49.21%	2,108	165	7.85%
5	Jungle Den	Volusia	12/31/88	811	1,221	410	50.55%	3.67%	15.13%	19.36%	968	253	26.14%
6	Keystone Heights	Clay	12/31/86	20,055	10,347	(9,708)	-48.41%	6.09%	24.27%	31.84%	26,441	(16,094)	-60.87%
7	Kingswood	Brevard	12/31/88	960	663	(297)	-30.93%	-1.64%	15.13%	13.24%	1,087	(424)	-39.00%
8	Lake Ajay Estates	Osceola	12/31/89	312	368	56	18.08%	65.22%	9.84%	81.47%	566	(198)	-34.93%
9	Lake Brantley	Seminole	12/31/90	1,036	695	(341)	-32.93%	0.00%	4.21%	4.21%	1,079	(385)	-35.64%
10	Lake Conway Park	Orange	12/31/80	112	895	783	698.83%	1.20%	65.29%	67.28%	187	707	377.53%
11	Lake Harriet Estates	Seminole	12/31/90	2,971	3,000	29	0.98%	0.00%	4.21%	4.21%	3,096	(96)	-3.10%
12	Lakeview Villas	Clay	12/31/86	684	137	(547)	-79.99%	-13.33%	24.27%	7.70%	737	(600)	-81.43%
13	Leilani Heights	Martin	09/30/85	3,357	4,116	759	22.60%	9.35%	26.58%	38.41%	4,647	(531)	-11.43%
14	Leisure Lakes	Highlands	12/31/89	2,228	2,568	340	15.27%	6.61%	9.84%	17.10%	2,609	(41)	-1.56%
15	Marco Shores Util	Collier	12/31/86	5,131	2,905	(2,226)	-43.38%	1.74%	24.27%	26.43%	6,487	(3,582)	-55.22%
16	Marion Oaks Util	Marion	10/31/85	16,090	23,283	7,193	44.70%	54.13%	26.58%	95.10%	31,392	(8,109)	-25.83%
17	Meredith Manor	Seminole	12/31/90	5,756	7,147	1,391	24.17%	0.68%	4.21%	4.92%	6,039	1,108	18.35%
18	Morningview	Lake	12/31/86	305	368	63	20.79%	-6.25%	24.27%	16.50%	355	13	3.68%
19	Oak Forest	Citrus	12/31/86	1,019	1,453	434	42.55%	33.98%	24.27%	66.50%	1,697	(244)	-14.39%
20	Oakwood	Brevard	12/31/88	2,448	2,053	(396)	-16.16%	1.60%	15.13%	16.97%	2,864	(811)	-28.33%
21	Palisades Country Clb	Lake	12/31/91	42	42	0	0.00%	0.00%	0.00%	0.00%	42	0	0.00%
22	Palm Port	Putnam	04/30/85	501	958	457	91.36%	49.15%	26.58%	88.80%	945	13	1.36%
23	Palm Terrace	Pasco	12/31/88	5,554	21,999	16,445	296.09%	-1.08%	15.13%	13.89%	6,325	15,673	247.78%
24	Palms Mobile Home Pk	Lake	12/31/86	464	642	178	38.36%	0.00%	24.27%	24.27%	577	65	11.35%
25	Park Manor	Putnam	04/30/85	218	316	98	45.10%	34.78%	26.58%	70.61%	371	(56)	-14.95%
26	Picciola Island	Lake	12/31/86	1,168	1,379	211	18.05%	25.49%	24.27%	55.95%	1,821	(443)	-24.30%
27	Pine Ridge Estates	Osceola	12/31/86	263	1,810	1,547	588.37%	719.05%	23.86%	914.50%	2,668	(858)	-32.15%
28	Pine Ridge Utilities	Citrus	12/31/86	1,905	4,210	2,305	121.01%	150.93%	24.27%	211.83%	5,940	(1,730)	-29.12%
29	Piney Woods	Lake	12/31/86	1,437	1,779	342	23.79%	5.10%	24.27%	30.60%	1,877	(98)	-5.22%
30	Point O' Woods	Citrus	12/31/89	2,746	3,431	685	24.96%	19.20%	9.84%	30.93%	3,595	(164)	-4.56%

(Continued...)

9020

OVERALL COMPARISON OF SYSTEM CUSTOMER ACCOUNTS EXPENSES TO GUIDELINE - WATER
Total Allocated Customer Accounts Expenses (6XX.7)

Company: All Filed FPSC Systems

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

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 3
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	WATER SYSTEMS (FPSC)						**CALCULATION OF COMPOUND MULTIPLIER**					
							% Change From Prior Test Year				**Test Year Deviation From Guideline**	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	$	%
1	*Pomona Park*	*Putnam*	04/30/85	1,182	1,695	512	43.33%	13.82%	26.58%	44.07%	1,703	(9)	-0.52%
2	Postmaster Village	Clay	12/31/87	1,256	1,600	344	27.38%	22.69%	19.89%	47.10%	1,848	(248)	-13.40%
3	Quail Ridge	Lake	12/31/91	116	116	0	0.00%	0.00%	0.00%	0.00%	116	0	0.00%
4	River Grove	Putnam	04/30/85	785	1,126	341	43.44%	0.00%	26.58%	26.58%	994	132	13.32%
5	River Park	Putnam	04/30/85	2,636	3,642	1,006	38.16%	2.42%	26.58%	29.65%	3,418	224	6.56%
6	Rolling Green	Citrus	12/31/88	372	800	428	115.04%	48.98%	15.13%	71.52%	638	162	25.37%
7	Rosemont	Citrus	12/31/89	436	495	59	13.47%	-2.13%	9.84%	7.50%	469	26	5.55%
8	Salt Springs	Marion	12/31/88	681	1,179	498	73.11%	18.66%	15.13%	36.61%	930	249	26.72%
9	Samira Villas	Marion	12/31/88	21	21	0	0.25%	0.00%	15.13%	15.13%	24	(3)	-12.93%
10	Saratoga Harbour	Putnam	04/30/85	290	421	131	45.16%	29.03%	26.58%	63.33%	474	(53)	-11.13%
11	Silver Lake Estates	Lake	12/31/89	6,514	9,842	3,328	51.08%	2.75%	9.84%	12.86%	7,352	2,490	33.87%
12	Silver Lake Oaks	Putnam	12/31/90	503	274	(229)	-45.59%	-6.90%	4.21%	-2.98%	488	(214)	-43.92%
13	Skycrest	Lake	12/31/86	849	1,210	361	42.57%	27.59%	24.27%	58.55%	1,346	(136)	-10.08%
14	Spring Hill Util	Hernando	12/31/82	95,569	238,197	142,628	149.24%	255.76%	41.14%	402.12%	479,867	(241,669)	-50.36%
15	St. John's Highlands	Putnam	04/30/85	545	832	287	52.68%	11.27%	26.58%	40.84%	767	64	8.41%
16	Stone Mountain	Lake	12/31/86	82	63	(19)	-22.98%	-14.29%	24.27%	6.52%	87	(24)	-27.69%
17	*Sugar Mill*	Volusia	12/31/88	3,356	6,326	2,970	88.50%	17.32%	15.13%	35.07%	4,533	1,793	39.56%
18	Sugar Mill Woods	Citrus	12/31/89	23,972	19,009	(4,963)	-20.70%	13.01%	9.84%	24.13%	29,756	(10,747)	-36.12%
19	Sunny Hills Util	Washington	12/31/86	5,963	4,379	(1,584)	-26.57%	29.40%	24.27%	60.80%	9,589	(5,210)	-54.34%
20	Sunshine Parkway	Lake	12/31/87	(58)	74	132	-227.03%	-54.55%	19.89%	-45.50%	(32)	105	-333.10%
21	Tropical Park	Osceola	12/31/79	373	5,821	5,448	1460.52%	22.70%	87.60%	130.18%	859	4,962	577.95%
22	University Shores	Orange	06/30/79	552	29,725	29,173	5284.90%	436.38%	87.60%	906.27%	5,555	24,170	435.14%
23	Venetian Village	Lake	12/31/86	782	1,379	597	76.33%	32.65%	24.27%	64.85%	1,289	90	6.96%
24	Welaka	Putnam	04/30/85	622	968	347	55.79%	9.76%	26.58%	38.93%	864	105	12.14%
25	Western Shores	Lake	12/31/86	1,268	2,926	1,658	130.77%	70.89%	24.27%	112.36%	2,693	233	8.67%
26	Westmont	Orange	12/31/88	1,275	1,284	9	0.72%	10.00%	15.13%	26.64%	1,615	(331)	-20.47%
27	Windsong	Osceola	12/31/86	483	1,147	664	137.54%	250.00%	24.27%	334.95%	2,101	(953)	-45.39%
28	*Woodmere*	*Duval*	05/31/89	13,213	11,326	(1,887)	-14.28%	0.81%	9.84%	10.73%	14,630	(3,305)	-22.59%
29	Wootens	Putnam	04/30/85	146	179	33	22.86%	-5.56%	26.58%	19.55%	174	5	2.77%
30	Zephyr Shores	Pasco	12/31/87	3,022	5,410	2,388	79.03%	61.66%	19.89%	93.82%	5,857	(447)	-7.63%
31	**TOTAL - WATER**			**425,119**	**790,251**	**364,132**	**85.45%**				**1,115,006**	**(324,755)**	**-29.13%**
32	**TOTAL - WATER & SEWER**			**570,464**	**1,063,562**	**493,098**	**86.44%**				**1,457,665**	**(394,103)**	**-27.04%**

0207

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

Company: SSU / Nassau / Amelia 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 12/31/87	(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	15,498		8,140	(7,358)	-47.48%	22,223	(14,083)	-63.37%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			1,550	1,550	N.A.	0	1,550	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			78	78	N.A.	0	78	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			13	13	N.A.	0	13	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.			274	274	N.A.	0	274	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	265		2,109	1,844	695.71%	380	1,729	454.91%
25	675.7 Miscellaneous Expenses	158		15	(143)	-90.43%	227	(211)	-93.32%
26	**TOTAL WATER O&M EXPENSES**	**15,921**		**12,178**	**(3,743)**	**-23.51%**	**22,830**	**(10,651)**	**-46.66%**
27	**SUBTOTAL (less accts. 666 & 667)**	**15,921**		**12,178**	**(3,743)**	**-23.51%**	**22,830**	**(10,651)**	**-87.46%**
28	**Average ERC's**	**1,449**		**1,733**	**284**	**19.60%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**43.39%**			

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 / Apache Shores

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	1,294		1,133	(161)	-12.46%	1,462	(329)	-22.52%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			216	216	N.A.	0	216	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			11	11	N.A.	0	11	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	13		2	(11)	-86.52%	15	(13)	-88.07%
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.			38	38	N.A.	0	38	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	160		293	133	83.39%	181	113	62.33%
25	675.7 Miscellaneous Expenses	9		2	(6)	-73.69%	9	(7)	-76.71%
26	**TOTAL WATER O&M EXPENSES**	**1,475**		**1,695**	**220**	**14.89%**	**1,666**	**28**	**1.70%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,475**		**1,695**	**220**	**14.89%**	**1,666**	**28**	**1.67%**
28	**Average ERC's**	**176**		**160**	**(16)**	**-9.09%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**12.97%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10902, 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 / Seminole / Apple Valley

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	6,276		6,451	175	2.80%	6,712	(260)	-3.88%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	711		1,228	517	72.66%	761	468	61.45%
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	26		62	36	135.34%	28	34	120.07%
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	11		10	(1)	-9.25%	12	(2)	-15.14%
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.			217	217	N.A.	0	217	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	478		1,671	1,193	249.63%	511	1,160	226.94%
25	675.7 Miscellaneous Expenses			12	12	N.A.	0	12	N.A.
26	**TOTAL WATER O&M EXPENSES**	**7,503**		**9,652**	**2,149**	**28.65%**	**8,024**	**1,629**	**20.30%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,503**		**9,652**	**2,149**	**28.65%**	**8,024**	**1,629**	**16.87%**
28	**Average ERC's**	**915**		**939**	**24**	**2.62%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**6.94%**			

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 / Osceola / Bay Lake 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

(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)
								TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	Prior Test Year Ended 12/31/88	(a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	601.7 Salaries & Wages - Employees	529		457	(72)	-13.55%	696	(239)	-34.30%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			87	87	N.A.	0	87	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	387		4	(383)	-98.86%	509	(505)	-99.14%
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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			15	15	N.A.	0	15	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	15		118	103	689.75%	20	99	500.21%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**931**		**684**	**(247)**	**-26.51%**	**1,225**	**(541)**	**-44.15%**
27	**SUBTOTAL (less accts. 666 & 667)**	**931**		**684**	**(247)**	**-26.51%**	**1,225**	**(541)**	**-79.05%**
28	**Average ERC's**	**56**		**64**	**8**	**14.29%**			
29	**Average Consumer Price Index - U**	*118.3*		*136.2*	*18*	*15.13%*			
30				**Compounded Multiplier =**		**31.58%**			

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 / Duval / Beacon Hills

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 05/31/89	(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	22,805		18,306	(4,498)	-19.73%	28,471	(10,165)	-35.70%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		3,486	3,486	N.A.	0	3,486	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	170		176	6	3.27%	213	(37)	-17.28%
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		28	28	N.A.	0	28	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		615	615	N.A.	0	615	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	1,282		4,742	3,460	269.76%	1,601	3,141	196.19%
25	675.7 Miscellaneous Expenses	640		34	(606)	-94.69%	800	(766)	-95.75%
26	**TOTAL WATER O&M EXPENSES**	**24,898**		**27,388**	**2,490**	**10.00%**	**31,084**	**(3,696)**	**-11.89%**
27	**SUBTOTAL (less accts. 666 & 667)**	**24,898**		**27,388**	**2,490**	**10.00%**	**31,084**	**(3,696)**	**-13.50%**
28	**Average ERC's**	**2,298**		**2,612**	**314**	**13.66%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**24.85%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

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 / Beecher's Point

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) %
1	601.7 Salaries & Wages - Employees	464		274	(190)	-40.87%	618	(343)	-55.58%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			52	52	N.A.	0	52	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			3	3	N.A.	0	3	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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp			9	9	N.A.	0	9	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	36		71	35	97.44%	48	23	48.30%
25	675.7 Miscellaneous Expenses	2		1	(1)	-74.51%	3	(2)	-80.85%
26	**TOTAL WATER O&M EXPENSES**	**502**		**411**	**(91)**	**-18.23%**	**668**	**(258)**	**-38.58%**
27	**SUBTOTAL (less accts. 666 & 667)**	**502**		**411**	**(91)**	**-18.23%**	**668**	**(258)**	**-62.81%**
28	**Average ERC's**	**66**		**80**	**14**	**21.21%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**33.14%**			

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 / Charlotte/Lee / Burnt Store

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) %
1	601.7 Salaries & Wages - Employees	3,684		1,309	(2,375)	-64.48%	5,092	(3,784)	-74.30%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			249	249	N.A.	0	249	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	86		13	(73)	-85.38%	119	(106)	-89.42%
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.			44	44	N.A.	0	44	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	148		339	191	129.04%	205	134	65.70%
25	675.7 Miscellaneous Expenses	13		2	(11)	-81.30%	18	(16)	-86.47%
26	**TOTAL WATER O&M EXPENSES**	**3,931**		**1,958**	**(1,973)**	**-50.20%**	**5,434**	**(3,476)**	**-63.97%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,931**		**1,958**	**(1,973)**	**-50.20%**	**5,434**	**(3,476)**	**-177.54%**
28	**Average ERC's**	**445**		**560**	**115**	**25.84%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**38.22%**			

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 / Carlton Village

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	560		725	165	29.40%	1,152	(427)	-37.09%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		138	138	N.A.	0	138	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		7	7	N.A.	0	7	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)	-71.97%	8	(7)	-86.37%
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		24	24	N.A.	0	24	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	52		188	136	261.00%	107	81	75.51%
25	675.7 Miscellaneous Expenses	3		1	(2)	-55.12%	6	(5)	-78.18%
26	**TOTAL WATER O&M EXPENSES**	**619**		**1,064**	**465**	**75.15%**	**1,273**	**(189)**	**-14.85%**
27	**SUBTOTAL (less accts. 666 & 667)**	**619**		**1,064**	**465**	**75.15%**	**1,273**	**(189)**	**-17.44%**
28	**Average ERC's**	**58**		**96**	**38**	**65.52%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**105.69%**			

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 / Seminole / Chuluota

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	7,046		4,531	(2,515)	-35.69%	7,514	(2,984)	-39.70%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	490		863	373	76.04%	523	340	65.05%
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	50		44	(7)	-13.03%	53	(10)	-18.46%
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.			152	152	N.A.	0	152	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	330		1,174	844	255.66%	352	822	233.47%
25	675.7 Miscellaneous Expenses			8	8	N.A.	0	8	N.A.
26	**TOTAL WATER O&M EXPENSES**	**7,916**		**6,779**	**(1,137)**	**-14.36%**	**8,442**	**(1,664)**	**-19.71%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,916**		**6,779**	**(1,137)**	**-14.36%**	**8,442**	**(1,664)**	**-24.54%**
28	**Average ERC's**	**639**		**654**	**15**	**2.35%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**6.65%**			

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 / Marion / Citrus 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 12/31/88	(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	601.7 Salaries & Wages - Employees	2,864		2,484	(380)	-13.29%	3,357	(874)	-26.03%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		473	473	N.A.	0	473	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	11		24	13	116.94%	13	11	85.05%
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	0		4	4	N.A.	0	4	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		83	83	N.A.	0	83	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	115		643	528	459.43%	135	509	377.20%
25	675.7 Miscellaneous Expenses	0		5	5	N.A.	0	5	N.A.
26	**TOTAL WATER O&M EXPENSES**	**2,990**		**3,716**	**726**	**24.27%**	**3,505**	**210**	**6.00%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,990**		**3,716**	**726**	**24.27%**	**3,505**	**210**	**5.66%**
28	**Average ERC's**	**329**		**335**	**6**	**1.82%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**17.23%**			

Notes

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 / Citrus Springs 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 12/31/77	(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	2,892		11,601	8,709	301.16%	19,672	(8,071)	-41.03%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			2,209	2,209	N.A.	0	2,209	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	255		111	(144)	-56.28%	1,735	(1,623)	-93.57%
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			18	18	N.A.	0	18	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.			390	390	N.A.	0	390	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	324		3,005	2,681	827.56%	2,204	801	36.36%
25	675.7 Miscellaneous Expenses			22	22	N.A.	0	22	N.A.
26	**TOTAL WATER O&M EXPENSES**	**3,471**		**17,357**	**13,886**	**400.06%**	**23,610**	**(6,254)**	**-26.49%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,471**		**17,357**	**13,886**	**400.06%**	**23,610**	**(6,254)**	**-36.03%**
28	**Average ERC's**	**603**		**1,825**	**1,222**	**202.65%**			
29	**Average Consumer Price Index - U**	**60.6**		**136.2**	**76**	**124.75%**			
30				**Compounded Multiplier =**		**580.22%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 8904.

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 Proceoure No. 2010).

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

Company: SSU / Citrus / Crystal River Highlands

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 12/31/87	(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	490		471	(19)	-3.80%	862	(390)	-45.29%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		90	90	N.A.	0	90	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		5	5	N.A.	0	5	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	0		1	1	N.A.	0	1	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		16	16	N.A.	0	16	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	28		122	94	336.10%	49	73	148.00%
25	675.7 Miscellaneous Expenses	3		1	(2)	-70.80%	5	(4)	-83.40%
26	**TOTAL WATER O&M EXPENSES**	521		705	184	35.36%	916	(211)	-23.02%
27	**SUBTOTAL (less accts. 666 & 667)**	521		705	184	35.36%	916	(211)	-23.91%
28	**Average ERC's**	45		66	21	46.67%			
29	**Average Consumer Price Index - U**	113.6		136.2	23	19.89%			
30				**Compounded Multiplier =**		75.85%			

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 / Orange / Daetwyler Shores

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 12/31/80	(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			908	908	N.A.	0	908	N.A.
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			173	173	N.A.	0	173	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			9	9	N.A.	0	9	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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			30	30	N.A.	0	30	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	169		235	66	39.11%	300	(65)	-21.53%
25	675.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL WATER O&M EXPENSES**	**169**		**1,358**	**1,189**	**703.44%**	**300**	**1,058**	**353.18%**
27	**SUBTOTAL (less accts. 656 & 667)**	**169**		**1,358**	**1,189**	**703.44%**	**300**	**1,058**	**77.93%**
28	**Average ERC's**	**124**		**133**	**9**	**7.26%**			
29	**Average Consumer Price Index - U**	**82.4**		**136.2**	**54**	**65.29%**			
30				**Compounded Multiplier =**		**77.29%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10859, 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: DUI-SSU / Volusia / Deltona 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 12/31/92	(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	65,996		153,886	87,890	133.17%	208,645	(54,759)	-26.25%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			29,300	29,300	N.A.	0	29,300	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			1,479	1,479	N.A.	0	1,479	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			7	7	N.A.	0	7	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			238	238	N.A.	0	238	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.			5,171	5,171	N.A.	0	5,171	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	1,041		39,864	38,823	3729.35%	3,291	36,572	1111.25%
25	675.7 Miscellaneous Expenses	23,900		286	(23,614)	-98.80%	75,559	(75,273)	-99.62%
26	**TOTAL WATER O&M EXPENSES**	**90,937**		**230,229**	**139,292**	**153.17%**	**287,495**	**(57,266)**	**-19.92%**
27	**SUBTOTAL (less accts. 666 & 667)**	**90,937**		**230,229**	**139,292**	**153.17%**	**287,495**	**(57,266)**	**-24.87%**
28	**Average ERC's**	**10,310**		**23,094**	**12,784**	**124.00%**			
29	**Average Consumer Price Index - U**	**96.5**		**136.2**	**40**	**41.14%**			
30				**Compounded Multiplier =**		**216.15%**			

Notes

(a) Benchmark expenses for this system are from its last rate case, Order No. 13366.

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 / Dot Ray 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	1,006		415	(590)	-58.72%	1,048	(633)	-60.39%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	48		79	31	65.38%	50	29	58.70%
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	3		4	1	27.02%	3	1	21.89%
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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			14	14	N.A.	0	14	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	32		108	76	236.02%	33	74	222.45%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**1,088**		**621**	**(467)**	**-42.94%**	**1,134**	**(513)**	**-45.25%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,088**		**621**	**(467)**	**-42.94%**	**1,134**	**(513)**	**-82.64%**
28	**Average ERC's**	**77**		**77**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

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 / Druid Hills

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	2,230		1,773	(457)	-20.48%	2,316	(543)	-23.46%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	202		338	136	67.14%	210	128	60.88%
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		17	3	20.48%	15	2	15.96%
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			3	3	N.A.	0	3	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*			60	60	N.A.	0	60	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	135		459	324	240.20%	140	319	227.45%
25	675.7 Miscellaneous Expenses			3	3	N.A.	0	3	N.A.
26	**TOTAL WATER O&M EXPENSES**	**2,581**		**2,652**	**72**	**2.79%**	**2,681**	**(29)**	**-1.07%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,581**		**2,652**	**72**	**2.79%**	**2,681**	**(29)**	**-1.08%**
28	**Average ERC's**	**331**		**330**	**(1)**	**-0.30%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**3.89%**			

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 / Lake / East Lake Harris 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) %
1	601.7 Salaries & Wages - Employees	1,187		1,203	16	1.35%	1,458	(255)	-17.48%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		229	229	N.A.	0	229	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		12	12	N.A.	0	12	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	13		2	(11)	-85.68%	16	(14)	-88.34%
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	157		312	155	98.50%	193	118	61.61%
25	675.7 Miscellaneous Expenses	8		2	(6)	-72.06%	10	(8)	-77.25%
26	**TOTAL WATER O&M EXPENSES**	**1,365**		**1,800**	**435**	**31.86%**	**1,677**	**123**	**7.36%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,365**		**1,800**	**435**	**31.86%**	**1,677**	**123**	**6.85%**
28	**Average ERC's**	**172**		**170**	**(2)**	**-1.16%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**22.83%**			

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 / Seminole / Fern 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 12/31/90	(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	1,791		1,295	(497)	-27.73%	1,856	(562)	-30.26%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	167		246	80	47.71%	173	74	42.54%
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	7		12	5	67.64%	8	5	61.76%
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.			43	43	N.A.	0	43	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	114		335	221	194.16%	118	217	183.86%
25	675.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL WATER O&M EXPENSES**	**2,080**		**1,937**	**(143)**	**-6.87%**	**2,155**	**(218)**	**-10.13%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,080**		**1,937**	**(143)**	**-6.87%**	**2,155**	**(218)**	**-11.27%**
28	**Average ERC's**	**180**		**179**	**(1)**	**-0.56%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**3.63%**			

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 / Lake / Fern 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 12/31/86	(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	955		865	(90)	-9.39%	1,260	(394)	-31.30%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		165	165	N.A.	0	165	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		8	8	N.A.	0	8	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	8		1	(7)	-83.26%	11	(9)	-87.31%
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		29	29	N.A.	0	29	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	103		224	121	117.64%	136	88	65.00%
25	675.7 Miscellaneous Expenses	5		2	(3)	-67.84%	7	(5)	-75.62%
26	**TOTAL WATER O&M EXPENSES**	1,071		1,295	224	20.88%	1,413	(118)	-8.35%
27	**SUBTOTAL (less accts. 656 & 667)**	1,071		1,295	224	20.88%	1,413	(118)	-9.11%
28	**Average ERC's**	114		121	7	6.14%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				**Compounded Multiplier =**		31.90%			

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 Customer Accounts Expenses (6XX.7)

Company: SSU / Martin / Fisherman's Haven

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) %
1	601.7 Salaries & Wages - Employees	1,096		964	(132)	-12.06%	1,281	(317)	-24.76%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			184	184	N.A.	0	184	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	19		9	(10)	-51.26%	22	(13)	-58.30%
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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			32	32	N.A.	0	32	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	50		250	200	399.36%	58	191	327.21%
25	675.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL WATER O&M EXPENSES**	**1,165**		**1,442**	**277**	**23.78%**	**1,362**	**80**	**5.89%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,165**		**1,442**	**277**	**23.78%**	**1,362**	**80**	**5.57%**
28	**Average ERC's**	**131**		**133**	**2**	**1.53%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**16.89%**			

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 / Osceola / Fountains

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	(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	56	56	0	0.00%	56	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	11	11	0	0.00%	11	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	1	1	0	0.00%	1	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 - Workman's Comp.	2	2	0	0.00%	2	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	15	15	0	0.00%	15	0	0.00%
25	675.7 Miscellaneous Expenses	0	0	0	0.00%	0	0	0.00%
26	**TOTAL WATER O&M EXPENSES**	84	84	0	0.00%	84	0	0.00%
27	**SUBTOTAL (less accts. 666 & 667)**	84	84	0	0.00%	84	0	0.00%
28	**Average ERC's**	4	4	0	0.00%			
29	**Average Consumer Price Index - U**	136.2	136.2	0	0.00%			
30			**Compounded Multiplier =**		0.00%			

Description of Calculation:
Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (1.30 + 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 / Martin / Fox Run

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	744		647	(97)	-13.00%	1,101	(454)	-41.23%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			123	123	N.A.	0	123	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	8		6	(2)	-22.26%	12	(6)	-47.48%
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			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	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*	20		168	148	738.35%	30	138	466.35%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**772**		**968**	**196**	**25.44%**	**1,143**	**(174)**	**-15.26%**
27	**SUBTOTAL (less accts. 666 & 667)**	**772**		**968**	**196**	**25.44%**	**1,143**	**(174)**	**-18.01%**
28	**Average ERC's**	**70**		**90**	**20**	**28.57%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**48.03%**			

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 / Friendly Center

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 last 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	180	141	(39)	-21.83%	195	(54)	-27.66%
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0	27	27	N.A.	0	27	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	1	1	N.A.	0	1	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	2	0	(2)	-89.11%	2	(2)	-89.93%
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	5	5	N.A.	0	5	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	19	36	17	91.84%	21	16	77.53%
25	675.7 Miscellaneous Expenses	1	0	(1)	-73.85%	1	(1)	-75.80%
26	**TOTAL WATER O&M EXPENSES**	**202**	**211**	**9**	**4.22%**	**218**	**(8)**	**-3.56%**
27	**SUBTOTAL (less accts. 666 & 667)**	**202**	**211**	**9**	**4.22%**	**218**	**(8)**	**-3.69%**
28	**Average ERC's**	**23**	**20**	**(3)**	**-13.04%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**8.06%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17166, 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 / Golden 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 12/31/86	(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	1,002		739	(263)	-26.28%	1,350	(611)	-45.28%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			141	141	N.A.	0	141	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	3		7	4	136.60%	4	3	75.62%
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		1	(7)	-85.71%	11	(10)	-89.39%
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.			25	25	N.A.	0	25	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	94		191	97	103.58%	127	65	51.11%
25	675.7 Miscellaneous Expenses	5		1	(4)	-72.55%	7	(5)	-79.62%
26	**TOTAL WATER O&M EXPENSES**	1,112		1,105	(7)	-0.61%	1,498	(393)	-26.23%
27	**SUBTOTAL (less accts. 666 & 667)**	1,112		1,105	(7)	-0.61%	1,498	(393)	-35.55%
28	**Average ERC's**	107		116	9	8.41%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				**Compounded Multiplier =**		34.72%			

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 / Citrus / Gospel Island 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 12/31/88	(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	54		56	2	4.23%	99	(43)	-43.42%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		11	11	N.A.	0	11	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		1	1	N.A.	0	1	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	0		0	0	N.A.	0	0	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		2	2	N.A.	0	2	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	1		15	14	1358.00%	2	13	691.49%
25	675.7 Miscellaneous Expenses	0		0	0	N.A.	0	0	N.A.
26	**TOTAL WATER O&M EXPENSES**	55		84	29	53.10%	101	(17)	-16.89%
27	**SUBTOTAL (less accts. 666 & 667)**	55		84	29	53.10%	101	(17)	-20.32%
28	**Average ERC's**	5		8	3	60.00%			
29	**Average Consumer Price Index - U**	118.3		136.2	18	15.13%			
30				**Compounded Multiplier =**		84.21%			

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 / Grand 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 12/31/90	(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) %
1	601.7 Salaries & Wages - Employees	375		464	89	23.82%	678	(214)	-31.59%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	71		88	17	24.52%	128	(40)	-31.20%
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	0		4	4	N.A.	0	4	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	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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			16	16	N.A.	0	16	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			120	120	N.A.	0	120	N.A.
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**446**		**695**	**249**	**55.76%**	**807**	**(113)**	**-13.94%**
27	**SUBTOTAL (less accts. 666 & 667)**	**446**		**695**	**249**	**55.76%**	**807**	**(113)**	**-16.20%**
28	**Average ERC's**	**38**		**66**	**28**	**73.68%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**80.99%**			

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 / Seminole / Harmony Homes

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	(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	913	450	(462)	-50.66%	951	(501)	-52.65%
2	603.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	52	86	34	64.87%	54	32	58.21%
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	3	4	1	31.10%	3	1	25.81%
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		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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.		15	15	N.A.	0	15	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	39	117	78	199.08%	41	76	187.00%
25	675.7 Miscellaneous Expenses		1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	1,007	674	(333)	-33.09%	1,049	(376)	-35.79%
27	**SUBTOTAL (less accts. 666 & 667)**	1,007	674	(333)	-33.09%	1,049	(376)	-55.74%
28	**Average ERC's**	63	63	0	0.00%			
29	**Average Consumer Price Index - U**	130.7	136.2	6	4.21%			
30			**Compounded Multiplier =**		4.21%			

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 / Putnam / Hermits Cove

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	(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	355		1,252	897	252.54%	469	784	167.25%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		238	238	N.A.	0	238	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		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	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		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	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			42	42	N.A.	0	42	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	135		324	189	140.30%	178	146	82.16%
25	675.7 Miscellaneous Expenses	354		2	(352)	-99.34%	467	(465)	-99.50%
26	**TOTAL WATER O&M EXPENSES**	**844**		**1,874**	**1,029**	**121.90%**	**1,114**	**760**	**68.21%**
27	**SUBTOTAL (less accts. 666 & 667)**	**844**		**1,874**	**1,029**	**121.90%**	**1,114**	**760**	**40.55%**
28	**Average ERC's**	**166**		**173**	**7**	**4.22%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**31.92%**			

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 / Lake / Hobby Hills

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	888		718	(170)	-19.19%	1,153	(435)	-37.74%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		137	137	N.A.	0	137	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		7	7	N.A.	0	7	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)	-84.14%	9	(8)	-87.78%
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		24	24	N.A.	0	24	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	91		186	95	104.28%	118	68	57.39%
25	675.7 Miscellaneous Expenses	5		1	(4)	-73.33%	6	(5)	-79.45%
26	**TOTAL WATER O&M EXPENSES**	**991**		**1,074**	**83**	**8.34%**	**1,286**	**(213)**	**-16.53%**
27	**SUBTOTAL (less accts. 666 & 667)**	**991**		**1,074**	**83**	**8.34%**	**1,286**	**(213)**	**-19.80%**
28	**Average ERC's**	**90**		**94**	**4**	**4.44%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**29.79%**			

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 / Holiday Haven

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) %
1	601.7 Salaries & Wages - Employees	593		795	202	34.06%	622	173	27.86%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		151	151	N.A.	0	151	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	1		8	7	663.89%	1	7	628.54%
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	0		1	1	N.A.	0	1	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		27	27	N.A.	0	27	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		206	114	123.85%	96	109	113.49%
25	675.7 Miscellaneous Expenses	0		1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**686**		**1,189**	**503**	**73.38%**	**719**	**470**	**65.36%**
27	**SUBTOTAL (less accts. 666 & 667)**	**686**		**1,189**	**503**	**73.38%**	**719**	**470**	**39.53%**
28	**Average ERC's**	**112**		**102**	**(10)**	**-8.93%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**4.85%**			

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 / Orange / Holiday Heights

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	917		373	(544)	-59.34%	1,097	(724)	-66.01%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			71	71	N.A.	0	71	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		4	3	258.28%	1	2	199.45%
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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			13	13	N.A.	0	13	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	13		97	84	643.02%	16	81	521.01%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**931**		**558**	**(373)**	**-40.08%**	**1,114**	**(556)**	**-49.92%**
27	**SUBTOTAL (less accts. 666 & 667)**	**931**		**558**	**(373)**	**-40.08%**	**1,114**	**(556)**	**-99.67%**
28	**Average ERC's**	**51**		**53**	**2**	**3.92%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**19.65%**			

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 / Imperial Mobile 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 12/31/89	(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	1,602		1,724	122	7.60%	1,805	(81)	-4.48%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		328	328	N.A.	0	328	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	3		17	14	452.07%	3	13	390.11%
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	0		3	3	N.A.	0	3	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		58	58	N.A.	0	58	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		447	184	69.78%	296	150	50.72%
25	675.7 Miscellaneous Expenses	12		3	(9)	-73.31%	14	(10)	-76.31%
26	**TOTAL WATER O&M EXPENSES**	**1,880**		**2,579**	**699**	**37.17%**	**2,118**	**461**	**21.77%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,880**		**2,579**	**699**	**37.17%**	**2,118**	**461**	**17.88%**
28	**Average ERC's**	**235**		**241**	**6**	**2.55%**			
29	***Average Consumer Price Index - U***	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**12.64%**			

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 / Osceola / Intercession City

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 12/31/79	(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		1,801	1,801	N.A.	0	1,801	N.A.
2	603.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits		343	343	N.A.	0	343	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		17	17	N.A.	0	17	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		3	3	N.A.	0	3	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.		61	61	N.A.	0	61	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	186	467	281	150.84%	336	130	38.76%
25	675.7 Miscellaneous Expenses		3	3	N.A.	0	3	N.A.
26	**TOTAL WATER O&M EXPENSES**	**186**	**2,695**	**2,509**	**1348.70%**	**336**	**2,358**	**701.42%**
27	**SUBTOTAL (less accts. 666 & 667)**	**186**	**2,695**	**2,509**	**1348.70%**	**336**	**2,358**	**87.52%**
28	**Average ERC's**	**247**	**238**	**(9)**	**-3.64%**			
29	**Average Consumer Price Index - U**	**72.6**	**136.2**	**64**	**87.60%**			
30			**Compounded Multipler =**		**80.77%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10902.

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 Multipler = (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 / Interlachen Lake 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.	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	432		1,520	1,088	251.73%	645	875	135.73%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		289	289	N.A.	0	289	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		15	15	N.A.	0	15	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		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	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			51	51	N.A.	0	51	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	126		394	268	212.43%	188	206	109.39%
25	675.7 Miscellaneous Expenses	855		3	(852)	-99.67%	1,275	(1,273)	-99.78%
26	**TOTAL WATER O&M EXPENSES**	**1,413**		**2,274**	**861**	**60.92%**	**2,108**	**165**	**7.85%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,413**		**2,274**	**861**	**60.92%**	**2,108**	**165**	**7.28%**
28	**Average ERC's**	**179**		**211**	**32**	**17.88%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**49.21%**			

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 / Volusia / Jungle Den

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		(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	561		816	255	45.47%	670	147	21.86%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			155	155	N.A.	0	155	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		8	7	684.17%	1	7	557.00%
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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			27	27	N.A.	0	27	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	249		211	(38)	-15.10%	297	(86)	-28.87%
25	675.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL WATER O&M EXPENSES**	**811**		**1,221**	**410**	**50.55%**	**968**	**253**	**26.14%**
27	**SUBTOTAL (less accts. 666 & 667)**	**811**		**1,221**	**410**	**50.55%**	**968**	**253**	**20.72%**
28	**Average ERC's**	**109**		**113**	**4**	**3.67%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**19.36%**			

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 / Clay / Keystone Heights

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	19,125		6,916	(12,209)	-63.84%	25,214	(18,299)	-72.57%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			1,317	1,317	N.A.	0	1,317	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		66	65	6545.15%	1	65	4940.30%
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	66		11	(55)	-83.79%	87	(76)	-87.70%
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.			232	232	N.A.	0	232	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	822		1,792	970	117.95%	1,084	708	65.31%
25	675.7 Miscellaneous Expenses	41		13	(28)	-68.66%	54	(41)	-76.23%
26	**TOTAL WATER O&M EXPENSES**	**20,055**		**10,347**	**(9,708)**	**-48.41%**	**26,441**	**(16,094)**	**-60.87%**
27	**SUBTOTAL (less accts. 666 & 667)**	**20,055**		**10,347**	**(9,708)**	**-48.41%**	**26,441**	**(16,094)**	**-155.54%**
28	**Average ERC's**	**1,067**		**1,132**	**65**	**6.09%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**31.84%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 16402. 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 / Brevard / Kingswood

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		(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	944		443	(501)	-53.04%	1,069	(626)	-58.53%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			84	84	N.A.	0	84	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		4	4	526.30%	1	3	453.06%
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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			15	15	N.A.	0	15	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	15		115	99	643.64%	17	97	556.67%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**960**		**663**	**(297)**	**-30.93%**	**1,087**	**(424)**	**-39.00%**
27	**SUBTOTAL (less accts. 666 & 667)**	**960**		**663**	**(297)**	**-30.93%**	**1,087**	**(424)**	**-63.94%**
28	**Average ERC's**	**61**		**60**	**(1)**	**-1.64%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**13.24%**			

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 / Osceola / Lake Ajay 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 12/31/89	(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) %
1	601.7 Salaries & Wages - Employees	292		246	(46)	-15.67%	530	(284)	-53.53%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			47	47	N.A.	0	47	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			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	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			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			8	8	N.A.	0	8	N.A.
19	658.7 Insurance - Workman's Comp.			0	0	N.A.	0	0	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	19		64	45	235.72%	34	29	85.00%
25	675.7 Miscellaneous Expenses	1		0	(1)	-54.24%	2	(1)	-74.79%
26	**TOTAL WATER O&M EXPENSES**	312		368	56	18.08%	566	(198)	-34.93%
27	**SUBTOTAL (less accts. 666 & 667)**	312		368	56	18.08%	566	(198)	-34.93%
28	***Average ERC's***	23		38	15	65.22%			
29	**Average Consumer Price Index - U**	124.0		136.2	12	9.84%			
30				**Compounded Multiplier =**		81.47%			

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 / Seminole / Lake Brantley

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) %
1	601.7 Salaries & Wages - Employees	933		464	(469)	-50.24%	973	(508)	-52.25%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	59		88	29	49.52%	62	27	43.48%
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	3		4	1	32.79%	4	1	27.42%
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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			16	16	N.A.	0	16	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	40		120	80	200.71%	42	79	188.57%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	1,036		695	(341)	-32.93%	1,079	(385)	-35.64%
27	**SUBTOTAL (less accts. 666 & 667)**	1,036		695	(341)	-32.93%	1,079	(385)	-35.37%
28	**Average ERC's**	65		65	0	0.00%			
29	**Average Consumer Price Index - U**	130.7		136.2	6	4.21%			
30				**Compounded Multiplier =**		4.21%			

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).

23-Apr-92

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

Company: SSU / Orange / Lake Conway 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 12/31/90		(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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees			598	598	N.A.	0	598	N.A.
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			114	114	N.A.	0	114	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			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	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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			20	20	N.A.	0	20	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	112		155	43	38.31%	187	(32)	-17.32%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**112**		**895**	**783**	**698.83%**	**187**	**707**	**377.53%**
27	**SUBTOTAL (less accts. 666 & 667)**	**112**		**895**	**783**	**698.83%**	**187**	**707**	**79.06%**
28	**Average ERC's**	**83**		**84**	**1**	**1.20%**			
29	**Average Consumer Price Index - U**	**82.4**		**136.2**	**54**	**65.29%**			
30				**Compounded Multipler =**		**67.28%**			

Notes.

(a) Detailed O & M expense data from this systems' *last rate case, Order No. 10859,* 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 Multipler = (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 / Lake Harriet 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 12/31/90	(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	2,527		2,005	(522)	-20.65%	2,633	(628)	-23.86%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	254		382	128	50.42%	264	117	44.35%
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	18		19	1	7.15%	19	1	2.83%
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			3	3	N.A.	0	3	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.			67	67	N.A.	0	67	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	172		519	347	201.98%	179	340	189.79%
25	675.7 Miscellaneous Expenses			4	4	N.A.	0	4	N.A.
26	**TOTAL WATER O&M EXPENSES**	**2,971**		**3,000**	**29**	**0.98%**	**3,096**	**(96)**	**-3.10%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,971**		**3,000**	**29**	**0.98%**	**3,096**	**(96)**	**-3.20%**
28	**Average ERC's**	**273**		**273**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

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 / Clay / Lakeview Villas

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	670		91	(579)	-86.35%	722	(630)	-87.33%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			17	17	N.A.	0	17	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	1	N.A.	0	1	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	1		0	(1)	-85.85%	1	(1)	-96.86%
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.			3	3	N.A.	0	3	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	12		24	12	97.44%	13	11	83.32%
25	675.7 Miscellaneous Expenses	1		0	(1)	-83.01%	1	(1)	-84.22%
26	**TOTAL WATER O&M EXPENSES**	684		137	(547)	-79.99%	737	(600)	-81.43%
27	**SUBTOTAL (less accts. 666 & 667)**	684		137	(547)	-79.99%	737	(600)	-438.37%
28	**Average ERC's**	15		13	(2)	-13.33%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				**Compounded Multiplier =**		7.70%			

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 / Martin / Lelani Heights

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 09/30/85	(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	710		2,751	2,041	287.44%	983	1,768	179.92%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			524	524	N.A.	0	524	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	2,471		26	(2,445)	-98.93%	3,420	(3,394)	-99.23%
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.			92	92	N.A.	0	92	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	176		713	537	304.88%	244	469	192.52%
25	675.7 Miscellaneous Expenses			5	5	N.A.	0	5	N.A.
26	**TOTAL WATER O&M EXPENSES**	3,357		4,116	759	22.60%	4,647	(531)	-11.43%
27	**SUBTOTAL (less accts. 666 & 667)**	3,357		4,116	759	22.60%	4,647	(531)	-12.90%
28	**Average ERC's**	353		386	33	9.35%			
29	**Average Consumer Price Index - U**	107.6		136.2	29	26.58%			
30				**Compounded Multiplier =**		38.41%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

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 / Highlands / Leisure Lakes

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) %
1	601.7 Salaries & Wages - Employees	1,069		1,717	648	60.58%	1,252	465	37.14%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			327	327	N.A.	0	327	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	205		16	(189)	-91.95%	240	(224)	-93.13%
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	689		0	(689)	-99.99%	807	(807)	-99.99%
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			3	3	N.A.	0	3	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.			58	58	N.A.	0	58	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	253		445	192	75.77%	296	148	50.10%
25	675.7 Miscellaneous Expenses	12		3	(9)	-73.42%	14	(11)	-77.30%
26	**TOTAL WATER O&M EXPENSES**	**2,228**		**2,568**	**340**	**15.27%**	**2,609**	**(41)**	**-1.56%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,228**		**2,568**	**340**	**15.27%**	**2,609**	**(41)**	**-1.58%**
28	**Average ERC's**	**227**		**242**	**15**	**6.61%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**17.10%**			

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: DUI-SSU / Collier / Marco Shores 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) %
1	601.7 Salaries & Wages - Employees	5,009		1,942	(3,067)	-61.23%	6,333	(4,391)	-69.34%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			370	370	N.A.	0	370	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			19	19	N.A.	0	19	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			3	3	N.A.	0	3	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.			65	65	N.A.	0	65	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	122		503	381	312.30%	154	349	226.12%
25	675.7 Miscellaneous Expenses			4	4	N.A.	0	4	N.A.
26	**TOTAL WATER O&M EXPENSES**	**5,131**		**2,905**	**(2,226)**	**-43.38%**	**6,487**	**(3,582)**	**-55.22%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,131**		**2,905**	**(2,226)**	**-43.38%**	**6,487**	**(3,582)**	**-123.30%**
28	**Average ERC's**	**403**		**410**	**7**	**1.74%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multipler =**		**26.43%**			

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 Multipler = (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 - Workman'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%	880	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 =**		**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 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		(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	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 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 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 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	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)	-89.10%
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		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 / 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	(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	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)**	**-16.80%**
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 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 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	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 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) TEST YEAR DEVIATION FROM GUIDELINE %
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 - Workman'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 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	(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	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 =**		88.80%			

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 / 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 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 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 12/31/86	(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	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)	-76.61%
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 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 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	(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)	-99.63%
26	**TOTAL WATER O&M EXPENSES**	**218**		**316**	**98**	**45.10%**	**371**	**(56)**	**-14.95%**
27	**SUBTOTAL (less accts. 666 & 667)**	**218**		**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 =**		**70.61%**			

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 / 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 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 - Workman'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 Multipler =**		**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 Multipler = (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**		**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 / 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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						TEST YEAR DEVIATION FROM GUIDELINE	
Line No. / Account No. and Name	Prior Test Year Ended 12/31/86 (a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
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 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

Schegule: 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	1,276		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 =**		**30.60%**			

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 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		(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	2,294		2,294	(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)	-76.30%	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**		**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 / Putnam / Pomona 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 04/30/85		(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	601.7 Salaries & Wages - Employees	306		1,133	827	270.66%	440	692	157.28%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		216	216	N.A.	0	216	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		11	11	N.A.	0	11	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		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	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			38	38	N.A.	0	38	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	112		293	181	161.98%	161	132	81.85%
25	675.7 Miscellaneous Expenses	765		2	(763)	-99.72%	1,102	(1,100)	-99.81%
26	**TOTAL WATER O&M EXPENSES**	**1,182**		**1,695**	**512**	**43.33%**	**1,703**	**(9)**	**-0.52%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,182**		**1,695**	**512**	**43.33%**	**1,703**	**(9)**	**-0.52%**
28	**Average ERC's**	**152**		**173**	**21**	**13.82%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**44.07%**			

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 / Clay / Postmaster Village

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 12/31/87	(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	1,202		1,069	(133)	-11.03%	1,768	(699)	-39.52%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			204	204	N.A.	0	204	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			10	10	N.A.	0	10	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	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.			36	36	N.A.	0	36	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	48		277	229	477.12%	71	206	292.34%
25	675.7 Miscellaneous Expenses	6		2	(4)	-66.88%	9	(7)	-77.49%
26	**TOTAL WATER O&M EXPENSES**	**1,256**		**1,600**	**344**	**27.38%**	**1,848**	**(248)**	**-13.40%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,256**		**1,600**	**344**	**27.38%**	**1,848**	**(248)**	**-15.48%**
28	**Average ERC's**	**119**		**146**	**27**	**22.69%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**47.10%**			

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 / Quail Ridge

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	77		77	0	0.00%	77	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	15		15	0	0.00%	15	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	1		1	0	0.00%	1	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 - Workman's Comp.	3		3	0	0.00%	3	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	20		20	0	0.00%	20	0	0.00%
25	675.7 Miscellaneous Expenses	0		0	0	0.00%	0	0	0.00%
26	**TOTAL WATER O&M EXPENSES**	**116**		**116**	**0**	**0.00%**	**116**	**0**	**0.00%**
27	**SUBTOTAL (less accts. 666 & 667)**	**116**		**116**	**0**	**0.00%**	**116**	**0**	**0.00%**
28	**Average ERC's**	**6**		**6**	**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 / Putnam / River Grove

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	(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	151		753	602	399.93%	191	562	294.95%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		143	143	N.A.	0	143	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		7	7	N.A.	0	7	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.			25	25	N.A.	0	25	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	82		195	113	137.81%	104	91	87.88%
25	675.7 Miscellaneous Expenses	553		1	(551)	-99.75%	699	(698)	-99.80%
26	**TOTAL WATER O&M EXPENSES**	**785**		**1,126**	**341**	**43.44%**	**994**	**132**	**13.32%**
27	**SUBTOTAL (less accts. 666 & 667)**	**785**		**1,126**	**341**	**43.44%**	**994**	**132**	**11.75%**
28	**Average ERC's**	**104**		**104**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**26.58%**			

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 / River 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 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	633		2,434	1,802	284.71%	820	1,614	196.74%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		463	463	N.A.	0	463	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		23	23	N.A.	0	23	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		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	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			82	82	N.A.	0	82	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	260		631	371	142.53%	337	293	87.07%
25	675.7 Miscellaneous Expenses	1,743		5	(1,739)	-99.74%	2,260	(2,256)	-99.80%
26	**TOTAL WATER O&M EXPENSES**	**2,636**		**3,642**	**1,006**	**38.16%**	**3,418**	**224**	**6.56%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,636**		**3,642**	**1,006**	**38.16%**	**3,418**	**224**	**6.16%**
28	**Average ERC's**	**330**		**338**	**8**	**2.42%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**29.65%**			

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 / Citrus / Rolling Green

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)

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) %
1	601.7 Salaries & Wages - Employees	357		535	178	49.77%	612	(78)	-12.68%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			102	102	N.A.	0	102	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		5	4	413.77%	2	3	199.53%
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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			18	18	N.A.	0	18	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	14		139	125	889.36%	24	114	476.81%
25	675.7 *Miscellaneous Expenses*			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**372**		**500**	**428**	**115.04%**	**638**	**162**	**25.37%**
27	**SUBTOTAL (less accts. 666 & 667)**	**372**		**500**	**428**	**115.04%**	**638**	**162**	**20.24%**
28	**Average ERC's**	**49**		**73**	**24**	**48.98%**			
29	***Average Consumer Price Index - U***	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**71.52%**			

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 / Rosemont

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	369		331	(38)	-10.39%	397	(66)	-16.64%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			63	63	N.A.	0	63	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		3	2	217.72%	1	2	195.55%
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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			11	11	N.A.	0	11	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	57		86	29	50.28%	61	24	39.79%
25	675.7 Miscellaneous Expenses	9		1	(8)	-93.17%	10	(9)	-93.65%
26	**TOTAL WATER O&M EXPENSES**	**436**		**495**	**59**	**13.47%**	**469**	**26**	**5.55%**
27	**SUBTOTAL (less accts. 666 & 667)**	**436**		**495**	**59**	**13.47%**	**469**	**26**	**5.26%**
28	**Average ERC's**	**47**		**46**	**(1)**	**-2.13%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**7.50%**			

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 / Marion / Salt Springs

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	633		788	155	24.48%	865	(77)	-8.88%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		150	150	N.A.	0	150	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	3		8	5	152.38%	4	3	84.74%
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	0		1	1	N.A.	0	1	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		26	26	N.A.	0	26	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	45		204	159	353.60%	61	143	232.04%
25	675.7 Miscellaneous Expenses	0		1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**681**		**1,179**	**498**	**73.11%**	**930**	**249**	**26.72%**
27	**SUBTOTAL (less accts. 666 & 667)**	**681**		**1,179**	**498**	**73.11%**	**930**	**249**	**21.08%**
28	**Average ERC's**	**134**		**159**	**25**	**18.66%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**36.61%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 / Samira Villas

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	20		14	(6)	-29.65%	23	(9)	-38.89%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			3	3	N.A.	0	3	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			0	0	N.A.	0	0	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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			0	0	N.A.	0	0	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	1		4	3	264.50%	1	2	216.60%
25	675.7 Miscellaneous Expenses			0	0	N.A.	0	0	N.A.
26	**TOTAL WATER O&M EXPENSES**	**21**		**21**	**0**	**0.25%**	**24**	**(3)**	**-12.93%**
27	**SUBTOTAL (less accts. 666 & 667)**	**21**		**21**	**0**	**0.25%**	**24**	**(3)**	**-14.85%**
28	**Average ERC's**	**13**		**13**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**15.13%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 / Saratoga Harbour

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	(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	97		281	184	189.45%	159	123	77.22%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		54	54	N.A.	0	54	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		3	3	N.A.	0	3	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.			9	9	N.A.	0	9	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	25		73	48	191.60%	41	32	78.54%
25	675.7 Miscellaneous Expenses	168		1	(167)	-99.69%	274	(274)	-99.81%
26	**TOTAL WATER O&M EXPENSES**	**290**		**421**	**131**	**45.16%**	**474**	**(53)**	**-11.13%**
27	**SUBTOTAL (less accts. 666 & 667)**	**290**		**421**	**131**	**45.16%**	**474**	**(53)**	**-12.52%**
28	**Average ERC's**	**31**		**40**	**9**	**29.03%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**63.33%**			

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 / Lake / Silver Lake 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 12/31/89	(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	5,705		6,578	873	15.30%	6,439	139	2.16%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		1,252	1,252	N.A.	0	1,252	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	9		63	54	602.30%	10	53	522.26%
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	0		10	10	N.A.	0	10	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		221	221	N.A.	0	221	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	766		1,704	938	122.46%	865	840	97.11%
25	675.7 Miscellaneous Expenses	34		12	(22)	-64.05%	38	(26)	-68.15%
26	**TOTAL WATER O&M EXPENSES**	**6,514**		**9,842**	**3,328**	**51.08%**	**7,352**	**2,490**	**33.87%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,514**		**9,842**	**3,328**	**51.08%**	**7,352**	**2,490**	**25.30%**
28	**Average ERC's**	**1,199**		**1,232**	**33**	**2.75%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**12.86%**			

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 / Putnam / Silver Lake Oaks

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	413		183	(230)	-55.71%	401	(218)	-54.35%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	90		35	(55)	-61.30%	87	(52)	-60.11%
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			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	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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			6	6	N.A.	0	6	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			47	47	N.A.	0	47	N.A.
25	675.7 Miscellaneous Expenses			0	0	N.A.	0	0	N.A.
26	**TOTAL WATER O&M EXPENSES**	**503**		**274**	**(229)**	**-45.59%**	**488**	**(214)**	**-43.92%**
27	**SUBTOTAL (less accts. 666 & 667)**	**503**		**274**	**(229)**	**-45.59%**	**488**	**(214)**	**-78.32%**
28	**Average ERC's**	**29**		**27**	**(2)**	**-6.90%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**-2.98%**			

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 / Skycrest

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

	(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)
									TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name		Prior Test Year Ended 12/31/86	(a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	601.7	Salaries & Wages - Employees	761		809	48	6.32%	1,207	(398)	-32.94%
2	603.7	Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7	Employee Pensions & Benefits	0		154	154	N.A.	0	154	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		8	8	N.A.	0	8	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	6		1	(5)	-79.13%	10	(8)	-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		27	27	N.A.	0	27	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	78		210	132	168.70%	124	86	69.47%
25	675.7	Miscellaneous Expenses	4		2	(2)	-62.42%	6	(5)	-76.29%
26		**TOTAL WATER O&M EXPENSES**	**849**		1,210	361	**42.57%**	**1,345**	(135)	-10.08%
27		**SUBTOTAL (less accts. 666 & 667)**	**849**		1,210	361	**42.57%**	**1,345**	(135)	-11.21%
28		**Average ERC's**	**87**		111	24	**27.59%**			
29		**Average Consumer Price Index - U**	**109.6**		136.2	27	**24.27%**			
30					***Compounded Multiplier =***		**58.55%**			

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)

24-Apr-92

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

Company: DUI-SSU / Hernando / Spring Hill 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 12/31/92 (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	64,850	159,212	94,362	145.51%	325,622	(166,410)	-51.11%
2	603.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits		30,314	30,314	N.A.	0	30,314	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	19,210	1,530	(17,680)	-92.04%	96,456	(94,927)	-98.41%
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		7	7	N.A.	0	7	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		246	246	N.A.	0	246	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.		5,350	5,350	N.A.	0	5,350	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	11,509	41,243	29,734	258.36%	57,788	(16,545)	-28.63%
25	675.7 Miscellaneous Expenses		296	296	N.A.	0	296	N.A.
26	**TOTAL WATER O&M EXPENSES**	**95,569**	**238,197**	**142,628**	**149.24%**	**479,867**	**(241,669)**	**-50.36%**
27	**SUBTOTAL (less accts. 666 & 667)**	**95,569**	**238,197**	**142,628**	**149.24%**	**479,867**	**(241,669)**	**-101.45%**
28	**Average ERC's**	**7,000**	**24,903**	**17,903**	**255.76%**			
29	**Average Consumer Price Index - U**	**96.5**	**136.2**	**40**	**41.14%**			
30			**Compounded Multiplier =**		**402.12%**			

Notes.

(a) Benchmark expenses for this system are from its last rate case, Order No. 13625.

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 / St. John's Highlands

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	(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	145		556	411	283.20%	204	352	172.07%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		106	106	N.A.	0	106	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		5	5	N.A.	0	5	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.			19	19	N.A.	0	19	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	52		144	92	176.88%	73	71	96.59%
25	675.7 Miscellaneous Expenses	348		1	(347)	-99.70%	490	(488)	-99.79%
26	**TOTAL WATER O&M EXPENSES**	**545**		**832**	**287**	**52.68%**	**767**	**64**	**8.41%**
27	**SUBTOTAL (less accts. 666 & 667)**	**545**		**832**	**287**	**52.68%**	**767**	**64**	**7.76%**
28	**Average ERC's**	**71**		**79**	**8**	**11.27%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**40.64%**			

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 / Lake / Stone Mountain

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	77		42	(35)	-45.18%	82	(40)	-48.53%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		8	8	N.A.	0	8	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		0	0	N.A.	0	0	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	0		0	0	N.A.	0	0	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		1	1	N.A.	0	1	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	5		11	6	118.70%	5	6	105.32%
25	675.7 Miscellaneous Expenses	0		0	0	N.A.	0	0	N.A.
26	**TOTAL WATER O&M EXPENSES**	**82**		**63**	**(19)**	**-22.98%**	**87**	**(24)**	**-27.69%**
27	**SUBTOTAL (less accts. 666 & 667)**	**82**		**63**	**(19)**	**-22.98%**	**87**	**(24)**	**-38.30%**
28	**Average ERC's**	**7**		**6**	**(1)**	**-14.29%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**6.52%**			

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 / Volusia / Sugar Mill

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	3,213		4,228	1,015	31.60%	4,340	(112)	-2.57%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			805	805	N.A.	0	805	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			41	41	N.A.	0	41	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	6		0	(6)	-100.00%	8	(8)	-100.00%
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.			142	142	N.A.	0	142	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			1,095	1,095	N.A.	0	1,095	N.A.
25	675.7 Miscellaneous Expenses	137		8	(129)	-94.27%	185	(177)	-95.75%
26	**TOTAL WATER O&M EXPENSES**	**3,356**		**6,326**	**2,970**	**88.50%**	**4,533**	**1,793**	**39.56%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,356**		**6,326**	**2,970**	**88.50%**	**4,533**	**1,793**	**28.34%**
28	**Average ERC's**	**537**		**630**	**93**	**17.32%**			
29	**Average Consumer Price Index - U**	**136.3**		**156.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**35.07%**			

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 / Sugar Mill 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) %
1	601.7 Salaries & Wages - Employees	21,724		12,706	(9,018)	-41.51%	26,966	(14,260)	-52.88%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			2,419	2,419	N.A.	0	2,419	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	101		122	21	20.88%	125	(3)	-2.62%
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			20	20	N.A.	0	20	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.*			427	427	N.A.	0	427	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	1,871		3,291	1,420	75.92%	2,322	969	41.72%
25	675.7 Miscellaneous Expenses	276		24	(252)	-91.45%	343	(319)	-93.11%
26	**TOTAL WATER O&M EXPENSES**	**23,972**		**18,009**	**(4,963)**	**-20.70%**	**29,756**	**(10,747)**	**-36.12%**
27	**SUBTOTAL (less accts. 666 & 667)**	**23,972**		**18,009**	**(4,963)**	**-20.70%**	**29,756**	**(10,747)**	**-56.53%**
28	**Average ERC's**	**3,797**		**4,291**	**494**	**13.01%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multipler =**		**24.13%**			

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 Multipler = (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 / Washington / Sunny Hills 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	5,544		2,927	(2,617)	-47.21%	8,915	(5,988)	-67.17%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			557	557	N.A.	0	557	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			28	28	N.A.	0	28	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			5	5	N.A.	0	5	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.			98	98	N.A.	0	98	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	419		758	339	80.95%	674	84	12.52%
25	675.7 Miscellaneous Expenses			5	5	N.A.	0	5	N.A.
26	**TOTAL WATER O&M EXPENSES**	**5,963**		**4,379**	**(1,584)**	**-26.57%**	**9,589**	**(5,210)**	**-54.34%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,963**		**4,379**	**(1,584)**	**-26.57%**	**9,589**	**(5,210)**	**-118.99%**
28	**Average ERC's**	**466**		**603**	**137**	**29.40%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**60.80%**			

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 / Lake / Sunshine Parkway

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
							TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	Prior Test Year Ended 12/31/87 (a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	601.7 Salaries & Wages - Employees	141	49	(92)	-65.07%	77	(28)	-35.91%
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0	9	9	N.A.	0	9	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	0	0	N.A.	0	0	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	0	0	0	N.A.	0	0	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	2	2	N.A.	0	2	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	(199)	13	212	-106.41%	(106)	121	-111.76%
25	675.7 Miscellaneous Expenses	0	0	0	N.A.	0	0	N.A.
26	**TOTAL WATER O&M EXPENSES**	(58)	74	132	-227.03%	(32)	105	-333.10%
27	**SUBTOTAL (less accts. 666 & 667)**	(58)	74	132	-227.03%	(32)	105	142.90%
28	**Average ERC's**	88	40	(48)	-54.55%			
29	**Average Consumer Price Index - U**	113.6	136.2	23	19.89%			
30			**Compounded Multiplier =**		-45.50%			

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 / Osceola / Tropical 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 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 12/31/79	(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			3,891	3,891	N.A.	0	3,891	N.A.
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			741	741	N.A.	0	741	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			37	37	N.A.	0	37	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			6	6	N.A.	0	6	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.			131	131	N.A.	0	131	N.A.
20	659.7 Insurance - Other			0	8	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	373		1,008	635	170.20%	859	149	17.38%
25	675.7 Miscellaneous Expenses			7	7	N.A.	0	7	N.A.
26	**TOTAL WATER O&M EXPENSES**	**373**		**5,821**	**5,448**	**1460.52%**	**859**	**4,962**	**577.95%**
27	**SUBTOTAL (less accts. 666 & 667)**	**373**		**5,821**	**5,448**	**1460.52%**	**859**	**4,962**	**85.25%**
28	**Average ERC's**	**445**		**546**	**101**	**22.70%**			
29	**Average Consumer Price Index - U**	**72.6**		**136.2**	**64**	**87.60%**			
30				**Compounded Multiplier =**		**130.18%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10902.

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 / Orange / University Shores

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 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 06/30/79	(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			19,868	19,868	N.A.	0	19,868	N.A.
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			3,783	3,783	N.A.	0	3,783	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			191	191	N.A.	0	191	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			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			31	31	N.A.	0	31	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.*			668	668	N.A.	0	668	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	552		5,147	4,595	832.38%	5,555	(408)	-7.34%
25	675.7 Miscellaneous Expenses			37	37	N.A.	0	37	N.A.
26	**TOTAL WATER O&M EXPENSES**	**552**		**29,725**	**29,173**	**5284.90%**	**5,555**	**24,170**	**435.14%**
27	**SUBTOTAL (less accts. 666 & 667)**	**552**		**29,725**	**29,173**	**5284.90%**	**5,555**	**24,170**	**81.31%**
28	**Average ERC's**	**547**		**2,934**	**2,387**	**436.38%**			
29	**Average Consumer Price Index - U**	**72.6**		**136.2**	**64**	**87.60%**			
30				**Compounded Multiplier =**		**906.27%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10658.

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 / Venetian Village

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	679		922	243	35.74%	1,119	(198)	-17.66%
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%	12	(10)	-87.64%
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		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	91		239	148	162.36%	150	89	59.15%
25	675.7 Miscellaneous Expenses	5		2	(3)	-65.75%	8	(7)	-79.22%
26	**TOTAL WATER O&M EXPENSES**	**782**		**1,379**	**597**	**76.33%**	**1,289**	**90**	**6.96%**
27	**SUBTOTAL (less accts. 666 & 667)**	**782**		**1,379**	**597**	**76.33%**	**1,289**	**90**	**6.51%**
28	**Average ERC's**	**98**		**130**	**32**	**32.65%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**64.85%**			

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 / Putnam / Welaka

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	(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	165		647	483	293.15%	229	419	182.98%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		123	123	N.A.	0	123	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	58		168	110	189.09%	81	87	108.06%
25	675.7 Miscellaneous Expenses	399		1	(398)	-99.70%	554	(553)	-99.78%
26	**TOTAL WATER O&M EXPENSES**	**622**		**968**	**347**	**55.79%**	**864**	**105**	**12.14%**
27	**SUBTOTAL (less accts. 666 & 667)**	**622**		**968**	**347**	**55.79%**	**864**	**105**	**10.83%**
26	**Average ERC's**	**82**		**90**	**8**	**9.76%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**38.93%**			

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 / Lake / Western Shores

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	1,101		1,956	855	77.64%	2,338	(382)	-16.35%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		372	372	N.A.	0	372	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		19	19	N.A.	0	19	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	12		3	(9)	-74.78%	25	(22)	-88.12%
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		66	66	N.A.	0	66	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	148		507	359	242.33%	314	192	61.20%
25	675.7 Miscellaneous Expenses	7		4	(3)	-48.06%	15	(11)	-75.55%
26	**TOTAL WATER O&M EXPENSES**	**1,268**		**2,926**	**1,658**	**130.77%**	**2,693**	**233**	**8.67%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,268**		**2,926**	**1,658**	**130.77%**	**2,693**	**233**	**7.98%**
28	**Average ERC's**	**158**		**270**	**112**	**70.89%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**112.36%**			

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 / Orange / Westmont

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	1,244		858	(386)	-31.00%	1,575	(717)	-45.52%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			163	163	N.A.	0	163	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	3		8	5	174.91%	4	4	117.07%
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			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	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			29	29	N.A.	0	29	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	28		222	194	694.08%	35	187	527.02%
25	675.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL WATER O&M EXPENSES**	1,275		1,284	9	0.72%	1,615	(331)	-20.47%
27	**SUBTOTAL (less accts. 666 & 667)**	1,275		1,284	9	0.72%	1,615	(331)	-25.74%
28	**Average ERC's**	110		121	11	10.00%			
29	**Average Consumer Price Index - U**	118.3		136.2	18	15.13%			
30				**Compounded Multiplier =**		26.64%			

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 / Osceola / Windsong

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	447		767	320	71.56%	1,944	(1,177)	-60.56%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			146	146	N.A.	0	146	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			7	7	N.A.	0	7	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	3		1	(2)	-60.45%	13	(12)	-90.91%
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.			26	26	N.A.	0	26	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	31		199	168	540.61%	135	64	47.33%
25	675.7 Miscellaneous Expenses	2		1	(1)	-28.75%	9	(7)	-83.62%
26	**TOTAL WATER O&M EXPENSES**	**483**		**1,147**	**664**	**137.54%**	**2,101**	**(953)**	**-45.39%**
27	**SUBTOTAL (less accts. 666 & 667)**	**483**		**1,147**	**664**	**137.54%**	**2,101**	**(953)**	**-83.11%**
28	**Average ERC's**	**30**		**105**	**75**	**250.00%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**334.95%**			

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 / Duval / Woodmere

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 05/31/89	(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	12,473		7,570	(4,902)	-39.31%	13,811	(6,240)	-45.19%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		1,441	1,441	N.A.	0	1,441	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	109		73	(37)	-33.47%	121	(48)	-39.91%
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	0		12	12	N.A.	0	12	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		254	254	N.A.	0	254	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	609		1,961	1,352	221.86%	675	1,286	190.68%
25	675.7 Miscellaneous Expenses	22		14	(8)	-35.59%	24	(10)	-41.83%
26	**TOTAL WATER O&M EXPENSES**	**13,213**		**11,326**	**(1,887)**	**-14.28%**	**14,630**	**(3,305)**	**-22.59%**
27	**SUBTOTAL (less accts. 666 & 667)**	**13,213**		**11,326**	**(1,887)**	**-14.28%**	**14,630**	**(3,305)**	**-29.18%**
28	**Average ERC's**	**1,483**		**1,495**	**12**	**0.81%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multipler =**		**10.73%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

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 Multipler = (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 / Woodlens

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	(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	50		120	69	138.66%	60	60	99.63%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		23	23	N.A.	0	23	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		1	1	N.A.	0	1	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.			4	4	N.A.	0	4	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	16		31	15	93.64%	19	12	61.98%
25	675.7 Miscellaneous Expenses	80		0	(79)	-99.72%	95	(95)	-99.77%
26	**TOTAL WATER O&M EXPENSES**	146		179	33	22.86%	174	5	2.77%
27	**SUBTOTAL (less accts. 666 & 667)**	146		179	33	22.86%	174	5	2.70%
28	**Average ERC's**	18		17	(1)	-5.56%			
29	**Average Consumer Price Index - U**	107.6		136.2	29	26.58%			
30				**Compounded Multiplier =**		19.55%			

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 / Pasco / Zephyr Shores

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 12/31/87	(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	2,863		3,616	753	26.31%	5,549	(1,933)	-34.83%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		689	689	N.A.	0	689	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		35	35	N.A.	0	35	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	0		6	6	N.A.	0	6	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		122	122	N.A.	0	122	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	142		937	795	559.69%	275	662	240.36%
25	675.7 Miscellaneous Expenses	17		7	(10)	-60.47%	33	(26)	-79.61%
26	**TOTAL WATER O&M EXPENSES**	**3,022**		**5,410**	**2,388**	**79.03%**	**5,857**	**(447)**	**-7.63%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,022**		**5,410**	**2,388**	**79.03%**	**5,857**	**(447)**	**-8.26%**
28	**Average ERC's**	**313**		**506**	**193**	**61.66%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**93.82%**			

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).

OVERALL COMPARISON OF SYSTEM A & G EXPENSES TO GUIDELINE - WATER
Total Allocated A&G Expenses (6XX.8)

Company: All Filed FPSC Systems

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

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 3
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

WATER SYSTEMS (FPSC)

CALCULATION OF COMPOUND MULTIPLIER

Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	% Change From Prior Test Year ERC's (a)	% Change From Prior Test Year CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	Test Year Deviation From Guideline $	Test Year Deviation From Guideline %
1	Amelia Island	Nassau	12/31/87	44,142	50,027	5,885	13.33%	19.60%	19.89%	43.39%	63,297	(13,269)	-20.96%
2	Apache Shores	Citrus	12/31/86	6,933	6,961	28	0.41%	-9.09%	24.27%	12.97%	7,832	(871)	-11.12%
3	Apple Valley	Seminole	12/31/90	25,177	39,650	14,474	57.49%	2.62%	4.21%	6.94%	26,924	12,726	47.27%
4	Bay Lake Estates	Osceola	12/31/88	1,394	2,811	1,417	101.62%	14.29%	15.13%	31.58%	1,834	976	53.23%
5	Beacon Hills	Duval	05/31/89	72,666	112,508	39,842	54.83%	13.66%	9.84%	24.85%	90,722	21,786	24.01%
6	Beecher's Point	Putnam	12/31/89	1,395	1,686	291	20.86%	21.21%	9.84%	33.14%	1,857	(171)	-9.20%
7	Burnt Store	Charl / Lee	12/31/89	10,241	8,042	(2,199)	-21.47%	25.84%	9.84%	38.22%	14,156	(6,113)	-43.19%
8	Carlton Village	Lake	12/31/86	2,402	4,454	2,052	85.41%	65.52%	24.27%	105.69%	4,941	(487)	-9.86%
9	Chuluota	Seminole	12/31/90	29,244	27,846	(1,399)	-4.78%	2.35%	4.21%	6.65%	31,190	(3,345)	-10.72%
10	Citrus Park	Marion	12/31/88	15,766	15,263	(503)	-3.19%	1.62%	15.13%	17.23%	18,483	(3,219)	-17.42%
11	Citrus Springs Util	Citrus	12/31/77	6,118	71,301	65,183	1065.43%	202.65%	124.75%	560.22%	41,616	29,685	71.33%
12	Crystal River Highl.	Citrus	12/31/87	2,704	2,897	193	7.14%	46.67%	19.89%	75.85%	4,755	(1,858)	-39.07%
13	Daetwyler Shores	Orange	12/31/80	2,073	5,578	3,505	169.07%	7.26%	65.29%	77.29%	3,675	1,903	51.77%
14	Deltona Utilities	Volusia	12/31/82	56,132	945,765	889,633	1584.89%	124.00%	41.14%	216.15%	177,460	768,305	432.95%
15	Del Ray Manor	Seminole	12/31/90	3,601	2,551	(1,049)	-29.15%	0.00%	4.21%	4.21%	3,752	(1,201)	-32.01%
16	Druid Hills	Seminole	12/31/90	8,537	10,896	2,359	27.63%	-0.30%	4.21%	3.89%	8,870	2,027	22.85%
17	East Lk Harris Est	Lake	12/31/86	6,881	7,394	513	7.45%	-1.16%	24.27%	22.83%	6,452	(1,058)	-12.52%
18	Fern Park	Seminole	12/31/90	7,063	7,956	893	12.65%	-0.56%	4.21%	3.63%	7,319	637	8.71%
19	Fern Terrace	Lake	12/31/86	4,401	5,318	917	20.84%	6.14%	24.27%	31.90%	5,805	(487)	-8.38%
20	Fisherman's Haven	Martin	12/31/88	6,775	5,924	(851)	-12.56%	1.53%	15.13%	16.89%	7,919	(1,995)	-25.20%
21	Fountains	Osceola	12/31/91	346	346	0	0.00%	0.00%	0.00%	0.00%	346	0	0.00%
22	Fox Run	Martin	12/31/88	2,441	3,978	1,537	62.97%	28.57%	15.13%	48.03%	3,613	365	10.09%
23	Friendly Center	Lake	12/31/86	986	865	(121)	-12.27%	-13.04%	24.27%	8.06%	1,065	(201)	-18.84%
24	Golden Terrace	Citrus	12/31/86	4,105	4,540	435	10.60%	8.41%	24.27%	34.72%	5,530	(990)	-17.91%
25	Gospel Island Est	Citrus	12/31/88	161	346	185	114.85%	60.00%	15.13%	84.21%	297	49	16.63%
26	Grand Terrace	Lake	12/31/90	3,857	2,854	(1,003)	-26.01%	73.68%	4.21%	80.99%	6,981	(4,127)	-59.12%
27	Harmony Homes	Seminole	12/31/90	3,612	2,767	(845)	-23.38%	0.00%	4.21%	4.21%	3,764	(997)	-26.48%
28	Hermits Cove	Putnam	04/30/85	6,512	7,697	1,184	18.19%	4.22%	26.58%	31.92%	8,591	(894)	-10.41%
29	Hobby Hills	Lake	12/31/86	4,046	4,410	364	9.01%	4.44%	24.27%	29.79%	5,251	(841)	-16.02%
30	Holiday Haven	Lake	12/31/88	2,798	4,886	2,088	74.62%	-8.93%	15.13%	4.85%	2,934	1,952	66.54%

(Continued..)

OVERALL COMPARISON OF SYSTEM A & G EXPENSES TO GUIDELINE - WATER
Total Allocated A&G Expenses (6XX.8)

Company: All Filed FPSC Systems

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

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 3
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

	WATER SYSTEMS (FPSC)							CALCULATION OF COMPOUND MULTIPLIER					
								% Change From Prior Test Year				Test Year Deviation From Guideline	
Line No	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	$	%
1	Holiday Heights	Orange	12/31/88	1,325	2,292	967	72.96%	3.92%	15.13%	19.65%	1,585	706	44.56%
2	Imperial Mobile Terr	Lake	12/31/89	10,473	10,594	121	1.15%	2.55%	9.84%	12.64%	11,797	(1,204)	-10.20%
3	Intercession City	Osceola	12/31/79	5,633	11,069	5,436	96.51%	-3.64%	87.60%	80.77%	10,183	887	8.71%
4	Interlachen Lk Est	Putnam	04/30/85	6,840	9,340	2,500	36.54%	17.88%	26.58%	49.21%	10,206	(866)	-8.49%
5	Jungle Den	Volusia	12/31/88	1,882	5,016	3,134	166.51%	3.67%	15.13%	19.36%	2,246	2,769	123.29%
6	Keystone Heights	Clay	12/31/86	41,055	42,504	1,449	3.53%	6.09%	24.27%	31.84%	54,127	(11,623)	-21.47%
7	Kingswood	Brevard	12/31/88	1,425	2,724	1,299	91.10%	-1.64%	15.13%	13.24%	1,614	1,110	68.75%
8	Lake Ajay Estates	Osceola	12/31/89	933	1,513	580	62.20%	65.22%	9.84%	81.47%	1,693	(180)	-10.62%
9	Lake Brantley	Seminole	12/31/90	3,635	2,854	(782)	-21.50%	0.00%	4.21%	4.21%	3,788	(935)	-24.67%
10	Lake Conway Park	Orange	12/31/80	1,382	3,675	2,293	165.94%	1.20%	65.29%	67.28%	2,312	1,363	58.98%
11	Lake Harriet Estates	Seminole	12/31/90	7,932	12,323	4,391	55.36%	0.00%	4.21%	4.21%	8,266	4,058	49.09%
12	Lakeview Villas	Clay	12/31/86	525	562	37	7.07%	-13.33%	24.27%	7.70%	565	(3)	-0.59%
13	Leilani Heights	Martin	09/30/85	15,532	16,906	1,374	8.85%	9.35%	26.58%	38.41%	21,498	(4,592)	-21.36%
14	Leisure Lakes	Highlands	12/31/89	8,949	10,550	1,601	17.89%	6.61%	9.84%	17.10%	10,479	71	0.68%
15	Marco Shores Util	Collier	12/31/86	8,491	11,934	3,443	40.55%	1.74%	24.27%	26.43%	10,735	1,199	11.17%
16	Marion Oaks Util	Marion	10/31/85	25,675	95,645	69,970	272.52%	54.13%	26.58%	95.10%	50,092	45,552	90.94%
17	Meredith Manor	Seminole	12/31/90	19,308	29,359	10,051	52.05%	0.68%	4.21%	4.92%	20,258	9,101	44.93%
18	Morningview	Lake	12/31/86	1,734	1,513	(221)	-12.72%	-6.25%	24.27%	16.50%	2,020	(507)	-25.09%
19	Oak Forest	Citrus	12/31/86	4,730	5,967	1,237	26.15%	33.98%	24.27%	66.50%	7,875	(1,908)	-24.23%
20	Oakwood	Brevard	12/31/88	5,534	8,432	2,898	52.36%	1.60%	15.13%	16.97%	6,473	1,959	30.26%
21	Pallsades Country Clb	Lake	12/31/91	173	173	0	0.00%	0.00%	0.00%	0.00%	173	0	0.00%
22	Palm Port	Putnam	04/30/85	2,552	3,935	1,382	54.16%	49.15%	26.58%	88.80%	4,819	(884)	-18.34%
23	Palm Terrace	Pasco	12/31/88	25,373	90,369	64,996	256.16%	-1.08%	15.13%	13.89%	28,897	61,472	212.73%
24	Palms Mobile Home Pk	Lake	12/31/86	2,477	2,638	161	6.48%	0.00%	24.27%	24.27%	3,078	(441)	-14.31%
25	Park Manor	Putnam	04/30/85	1,013	1,297	285	28.10%	34.78%	26.58%	70.61%	1,728	(430)	-24.92%
26	Picciola Island	Lake	12/31/86	3,953	5,664	1,711	43.29%	25.49%	24.27%	55.95%	6,165	(500)	-8.12%
27	Pine Ridge Estates	Osceola	12/31/86	863	7,437	6,574	761.77%	719.05%	23.86%	914.50%	8,755	(1,318)	-15.05%
28	Pine Ridge Utilities	Citrus	12/31/86	6,710	17,296	10,586	157.76%	150.93%	24.27%	211.83%	20,924	(3,628)	-17.34%
29	Piney Woods	Lake	12/31/86	6,597	7,307	710	10.77%	5.10%	24.27%	30.60%	8,616	(1,308)	-15.19%
30	Point O' Woods	Citrus	12/31/89	10,625	14,096	3,471	32.67%	19.20%	9.84%	30.93%	13,911	184	1.33%

(Continued...)

OVERALL COMPARISON OF SYSTEM A & G EXPENSES TO GUIDELINE - WATER
Total Allocated A&G Expenses (6XX.8)

Company: All Filed FPSC Systems

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

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 3
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

CALCULATION OF COMPOUND MULTIPLIER

Line No	WATER SYSTEMS (FPSC) System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	% Change From Prior Test Year ERC's (a)	% Change From Prior Test Year CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1 (c)	O & M Expense Guideline 12/31/91	Test Year Deviation From Guideline $	Test Year Deviation From Guideline %
1	Pomona Park	Putnam	04/30/85	6,455	6,961	507	7.85%	13.82%	26.58%	44.07%	9,299	(2,338)	-25.14%
2	Postmaster Village	Clay	12/31/87	4,459	6,572	2,113	47.39%	22.69%	19.89%	47.10%	6,559	13	0.20%
3	Quail Ridge	Lake	12/31/91	476	476	0	0.00%	0.00%	0.00%	0.00%	476	0	0.00%
4	River Grove	Putnam	04/30/85	4,581	4,627	45	0.99%	0.00%	26.58%	26.58%	5,799	(1,172)	-20.22%
5	River Park	Putnam	04/30/85	15,859	14,961	(899)	-5.67%	2.42%	26.58%	29.65%	20,562	(5,601)	-27.24%
6	Rolling Green	Citrus	12/31/88	1,592	3,286	1,694	106.42%	48.98%	15.13%	71.52%	2,731	556	20.34%
7	Rosemont	Citrus	12/31/89	2,003	2,032	29	1.46%	-2.13%	9.84%	7.50%	2,153	(121)	-5.62%
8	Salt Springs	Marion	12/31/88	5,201	4,843	(358)	-6.89%	18.66%	15.13%	36.61%	7,105	(2,262)	-31.84%
9	Samira Villas	Marion	12/31/88	46	86	40	88.00%	0.00%	15.13%	15.13%	53	34	63.29%
10	Saratoga Harbour	Putnam	04/30/85	1,476	1,730	254	17.21%	29.03%	26.58%	63.33%	2,410	(680)	-28.23%
11	Silver Lake Estates	Lake	12/31/89	30,461	40,428	9,967	32.72%	2.75%	9.84%	12.86%	34,379	6,050	17.60%
12	Silver Lake Oaks	Putnam	12/31/90	4,129	1,124	(3,005)	-72.77%	-6.90%	4.21%	-2.98%	4,006	(2,882)	-71.94%
13	Skycrest	Lake	12/31/86	3,358	4,972	1,614	48.08%	27.59%	24.27%	58.55%	5,324	(352)	-6.61%
14	Spring Hill Util	Hernando	12/31/82	51,448	978,497	927,049	1801.91%	255.76%	41.14%	402.12%	258,328	720,169	278.78%
15	St. John's Highlands	Putnam	04/30/85	3,056	3,416	360	11.77%	11.27%	26.58%	40.84%	4,304	(888)	-20.64%
16	Stone Mountain	Lake	12/31/86	227	259	32	14.29%	-14.29%	24.27%	6.52%	242	18	7.30%
17	Sugar Mill	Volusia	12/31/88	15,610	25,987	10,377	66.47%	17.32%	15.13%	35.07%	21,084	4,902	23.25%
18	Sugar Mill Woods	Citrus	12/31/89	75,800	78,089	2,289	3.02%	13.01%	9.84%	24.13%	94,090	(16,000)	-17.01%
19	Sunny Hills Util	Washington	12/31/86	15,147	17,987	2,840	18.75%	29.40%	24.27%	60.80%	24,357	(6,370)	-26.15%
20	Sunshine Parkway	Lake	12/31/87	687	303	(384)	-55.94%	-54.55%	19.89%	-45.50%	374	(72)	-19.16%
21	Tropical Park	Osceola	12/31/79	10,868	23,911	13,043	120.01%	22.70%	87.60%	130.18%	25,016	(1,105)	-4.42%
22	University Shores	Orange	06/30/79	3,274	122,107	118,833	3629.59%	436.38%	87.60%	906.27%	32,945	89,162	270.64%
23	Venetian Village	Lake	12/31/86	3,992	5,664	1,672	41.89%	32.65%	24.27%	64.85%	6,581	(916)	-13.93%
24	Welaka	Putnam	04/30/85	3,115	3,978	863	27.69%	9.76%	26.58%	38.93%	4,328	(350)	-8.09%
25	Western Shores	Lake	12/31/86	6,521	12,020	5,499	84.33%	70.89%	24.27%	112.36%	13,848	(1,828)	-13.20%
26	Westmont	Orange	12/31/88	2,775	5,275	2,500	90.10%	10.00%	15.13%	26.64%	3,514	1,761	50.10%
27	Windsong	Osceola	12/31/86	1,219	4,713	3,494	286.63%	250.00%	24.27%	334.95%	5,302	(589)	-11.11%
28	Woodmere	Duval	05/31/89	43,116	46,525	3,409	7.91%	0.81%	9.84%	10.73%	47,741	(1,216)	-2.55%
29	Wootens	Putnam	04/30/85	746	735	(11)	-1.46%	-5.56%	26.58%	19.55%	892	(157)	-17.57%
30	Zephyr Shores	Pasco	12/31/87	10,997	22,225	11,228	102.10%	61.66%	19.89%	93.82%	21,315	910	4.27%
31	**TOTAL - WATER**			904,532	3,246,292	2,341,760	258.89%				1,569,227	1,677,065	106.87%
32	**TOTAL - WATER & SEWER**			1,395,524	4,369,034	2,973,510	213.07%				2,399,748	1,969,286	82.06%

297-3

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

Company: SSU / Nassau / Amelia 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 12/31/87	(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	13,875		24,334	10,459	75.38%	19,896	4,438	22.31%
2	603.8 Salaries & Wages - Officers, Etc.	1,008		0	(1,008)	-100.00%	1,445	(1,445)	-100.00%
3	604.8 Employee Pensions & Benefits	1,796		4,633	2,837	157.97%	2,575	2,058	79.91%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	232		418	186	80.35%	333	86	25.77%
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			2,013	2,013	N.A.	0	2,013	N.A.
9	631.8 Contractual Services - Engr.	69		4	(65)	-94.23%	99	(95)	-95.98%
10	632.8 Contractual Services - Acct.	358		1,957	1,599	446.56%	513	1,443	281.16%
11	633.8 Contractual Services - Legal	1,993		796	(1,197)	-60.08%	2,858	(2,062)	-72.16%
12	634.8 Contractual Services - Mgmt. Fees	250		0	(250)	-100.00%	358	(358)	-100.00%
13	635.8 Contractual Services - Other			950	950	N.A.	0	950	N.A.
14	641.8 Rental of Building/Real Prop.	312		379	67	21.57%	447	(68)	-15.22%
15	642.8 Rental of Equipment			14	14	N.A.	0	14	N.A.
16	650.8 Transportation Expense	387		10	(377)	-97.38%	555	(545)	-98.17%
17	656.8 Insurance - Vehicle	1,922		1,154	(768)	-39.96%	2,756	(1,602)	-58.13%
18	657.8 Insurance - General Liability	2,701		1,343	(1,358)	-50.28%	3,873	(2,530)	-65.33%
19	658.8 Insurance - Workman's Comp.	1,033		818	(215)	-20.85%	1,481	(664)	-44.80%
20	659.8 Insurance - Other	366		786	420	114.86%	525	262	49.84%
21	660.8 Advertising Expense			83	83	N.A.	0	83	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	963		0	(963)	-100.00%	1,381	(1,381)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	20		0	(20)	-100.00%	29	(29)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	16,857		10,335	(6,522)	-38.69%	24,172	(13,837)	-57.25%
26	TOTAL WATER O&M EXPENSES	44,142		50,027	5,885	13.33%	83,297	(13,269)	-20.96%
27	SUBTOTAL (less accts. 656 & 667)	43,159		50,027	6,868	15.91%	81,887	(11,860)	-23.71%
28	Average ERC's	1,449		1,733	284	19.60%			
29	Average Consumer Price Index - U	113.6		136.2	23	19.89%			
30				Compounded Multiplier =		43.39%			

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)

27-Apr-92

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

Company: SSU / Citrus / Apache Shores

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	1,546		3,386	1,840	119.03%	1,747	1,640	93.88%
2	603.8 Salaries & Wages - Officers, Etc.	236		0	(236)	-100.00%	267	(267)	-100.00%
3	604.8 Employee Pensions & Benefits	403		645	242	59.98%	455	189	41.61%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	105		58	(47)	-44.55%	119	(60)	-50.92%
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			280	280	N.A.	0	280	N.A.
9	631.8 Contractual Services - Engr.	34		1	(33)	-96.37%	38	(38)	-98.56%
10	632.8 Contractual Services - Acct.	309		272	(37)	-11.98%	349	(77)	-22.00%
11	633.8 Contractual Services - Legal	63		111	48	75.73%	71	40	55.55%
12	634.8 Contractual Services - Mgmt. Fees	96		0	(96)	-100.00%	108	(108)	-100.00%
13	635.8 Contractual Services - Other	471		132	(339)	-71.94%	532	(400)	-75.16%
14	641.8 Rental of Building/Real Prop.	238		53	(185)	-77.62%	269	(216)	-80.37%
15	642.8 Rental of Equipment	107		2	(105)	-98.13%	121	(119)	-98.34%
16	650.8 Transportation Expense	17		1	(16)	-91.70%	19	(18)	-92.66%
17	656.8 Insurance - Vehicle	631		161	(470)	-74.55%	713	(552)	-77.48%
18	657.8 Insurance - General Liability	384		187	(197)	-51.33%	434	(247)	-56.92%
19	658.8 Insurance - Workman's Comp.	231		114	(117)	-50.75%	261	(147)	-56.40%
20	659.8 Insurance - Other	226		109	(118)	-52.01%	258	(148)	-57.52%
21	660.8 Advertising Expense	19		12	(7)	-39.28%	21	(10)	-46.25%
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	1,815		1,438	(377)	-20.77%	2,050	(612)	-29.87%
26	**TOTAL WATER O&M EXPENSES**	**6,933**		**6,961**	**28**	**0.41%**	**7,832**	**(871)**	**-11.12%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,933**		**6,961**	**28**	**0.41%**	**7,832**	**(871)**	**-12.51%**
28	**Average ERC's**	*176*		*160*	*(16)*	*-9.09%*			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**12.97%**			

Notes

(a) Detailed O & M expense data from this systems last rate case Order No. 10902 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. 20101

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

Company: SSU / Seminole / Apple Valley

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 12/31/90		(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	601.8 Salaries & Wages - Employees	8,033		19,286	11,253	140.06%	8,591	10,696	124.50%
2	603.8 Salaries & Wages - Officers, Etc.	154		0	(154)	-100.00%	165	(165)	-100.00%
3	604.8 Employee Pensions & Benefits	791		3,672	2,882	364.53%	845	2,827	334.38%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	135		332	197	146.17%	144	188	130.19%
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	250		1,596	1,346	537.71%	268	1,328	496.32%
9	631.8 Contractual Services - Engr.	62		3	(59)	-94.91%	66	(63)	-95.24%
10	632.8 Contractual Services - Acct.	1,378		1,551	173	12.54%	1,474	77	5.23%
11	633.8 Contractual Services - Legal	306		631	325	106.07%	327	303	92.70%
12	634.8 Contractual Services - Mgmt. Fees	202		0	(202)	-100.00%	216	(216)	-100.00%
13	635.8 Contractual Services - Other	665		753	88	13.17%	711	41	5.82%
14	641.8 Rental of Building/Real Prop.	227		301	74	32.43%	243	58	23.84%
15	642.8 Rental of Equipment	83		11	(72)	-86.26%	89	(77)	-87.15%
16	650.8 Transportation Expense	56		8	(48)	-85.61%	60	(52)	-86.54%
17	656.8 Insurance - Vehicle	1,505		915	(590)	-39.23%	1,609	(695)	-43.18%
18	657.8 Insurance - General Liability	1,951		1,064	(887)	-45.44%	2,086	(1,022)	-48.99%
19	658.8 Insurance - Workman's Comp.	1,588		648	(940)	-59.19%	1,698	(1,050)	-61.84%
20	659.8 Insurance - Other	355		623	268	75.57%	380	244	64.17%
21	660.8 Advertising Expense	0		66	66	N.A.	0	66	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	1,024	(1,024)	-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	6,478		8,191	1,713	26.44%	6,927	1,263	18.24%
26	**TOTAL WATER O&M EXPENSES**	**25,177**		**39,850**	**14,474**	**57.49%**	**26,924**	**12,726**	**47.27%**
27	**SUBTOTAL (less accts. 666 & 667)**	**24,219**		**39,850**	**15,432**	**63.72%**	**25,900**	**13,750**	**34.68%**
28	**Average ERC's**	**915**		**939**	**24**	**2.62%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**6.94%**			

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 / Osceola / Bay Lake 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 12/31/88	(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	601.8 Salaries & Wages - Employees	421		1,367	946	224.72%	554	813	146.79%
2	603.8 Salaries & Wages - Officers, Etc.	11		0	(11)	-100.00%	14	(14)	-100.00%
3	604.8 *Employee Pensions* & Benefits	138		260	122	88.62%	182	79	43.35%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	11		24	13	113.69%	14	9	62.41%
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			113	113	N.A.	0	113	N.A.
9	631.8 Contractual Services - *Engr.*	3		0	(3)	-92.55%	4	(4)	-94.34%
10	632.8 Contractual Services - Acct.	68		110	42	61.66%	89	20	22.86%
11	633.8 Contractual Services - Legal	28		45	17	59.63%	37	8	21.32%
12	634.8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	17	(17)	-100.00%
13	635.8 Contractual Services - Other	11		53	42	385.09%	14	39	268.67%
14	641.8 Rental of Building/Real Prop.	18		21	3	18.38%	24	(2)	-10.03%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	4		1	(3)	-85.76%	5	(5)	-89.18%
17	656.8 Insurance - Vehicle	86		65	(21)	-24.62%	113	(48)	-42.71%
18	657.8 Insurance - General Liability	150		75	(75)	-49.70%	197	(122)	-61.77%
19	658.8 Insurance - Workman's Comp.	76		46	(30)	-39.56%	100	(54)	-54.07%
20	659.8 Insurance - *Other*	18		44	26	145.44%	24	20	86.53%
21	660.8 Advertising Expense			5	5	N.A.	0	5	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1		0	(1)	-100.00%	1	(1)	-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	337		581	244	72.28%	443	137	30.94%
26	**TOTAL WATER O&M EXPENSES**	**1,394**		**2,811**	**1,417**	**101.62%**	**1,834**	**976**	**53.23%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,393**		**2,811**	**1,418**	**101.76%**	**1,833**	**978**	**54.79%**
28	**Average ERC's**	**56**		**64**	**8**	**14.29%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**31.58%**			

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 / Duval / Beacon Hills

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 05/31/89	(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	601.8 Salaries & Wages - Employees	17,374	54,726	37,352	214.99%	21,691	33,035	152.30%
2	603.8 Salaries & Wages - Officers, Etc.	559	0	(559)	-100.00%	698	(698)	-100.00%
3	604.8 Employee Pensions & Benefits	7,132	10,420	3,288	46.09%	8,904	1,515	17.02%
4	610.8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	500	941	441	88.33%	624	317	50.85%
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	78	4,528	4,450	5702.11%	97	4,431	4547.37%
9	631.8 Contractual Services - Engr.	135	9	(126)	-93.37%	168	(160)	-94.69%
10	632.8 Contractual Services - Acct.	3,325	4,400	1,075	32.33%	4,152	249	5.99%
11	633.8 Contractual Services - Legal	704	1,789	1,085	154.06%	879	910	103.49%
12	634.8 Contractual Services - Mgmt. Fees	428	0	(428)	-100.00%	534	(534)	-100.00%
13	635.8 Contractual Services - Other	1,291	2,136	845	65.49%	1,611	525	32.55%
14	641.8 Rental of Building/Real Prop.	542	853	311	57.41%	677	176	26.08%
15	642.8 Rental of Equipment	16	32	17	105.07%	20	13	64.25%
16	650.8 Transportation Expense	447	23	(424)	-94.90%	558	(535)	-95.91%
17	656.8 Insurance - Vehicle	3,525	2,595	(930)	-26.39%	4,401	(1,806)	-41.04%
18	657.8 Insurance - General Liability	4,181	3,020	(1,161)	-27.77%	5,220	(2,200)	-42.14%
19	658.8 Insurance - Workman's Comp.	3,866	1,839	(2,048)	-52.69%	4,852	(3,013)	-62.10%
20	659.8 Insurance - Other	988	1,769	781	79.03%	1,233	535	43.40%
21	660.8 Advertising Expense	0	186	186	N.A.	0	186	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	3,920	0	(3,920)	-100.00%	4,894	(4,894)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	21	0	(21)	-100.00%	26	(26)	-100.00%
24	670.8 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	23,614	23,242	(372)	-1.58%	29,481	(6,239)	-21.16%
26	**TOTAL WATER O&M EXPENSES**	**72,666**	**112,508**	**39,842**	**54.83%**	**90,722**	**21,786**	**24.01%**
27	**SUBTOTAL (less accts. 666 & 667)**	**68,725**	**112,508**	**43,782**	**63.71%**	**85,802**	**26,706**	**23.74%**
28	**Average ERC's**	**2,298**	**2,612**	**314**	**13.66%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**24.85%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case. Order No. 22871.

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 / Beecher's Point

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	434	820	386	89.00%	578	242	41.96%
2	603.8 Salaries & Wages - Officers, Etc.	30	0	(30)	-100.00%	40	(40)	-100.00%
3	604.8 Employee Pensions & Benefits	170	156	(14)	-8.13%	226	(70)	-31.00%
4	610.8 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	10	14	4	41.04%	13	1	5.93%
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	2	68	66	3293.37%	3	65	2448.76%
9	631.8 Contractual Services - Engr.	1	0	(1)	-86.58%	1	(1)	-89.92%
10	632.8 Contractual Services - Acct.	58	66	8	13.72%	77	(11)	-14.59%
11	633.8 Contractual Services - Legal	9	27	18	197.99%	12	15	123.82%
12	634.8 Contractual Services - Mgmt. Fees	2	0	(2)	-100.00%	3	(3)	-100.00%
13	635.8 Contractual Services - Other	43	32	(11)	-25.54%	57	(25)	-44.08%
14	641.8 Rental of Building/Real Prop.	9	13	4	42.06%	12	1	6.70%
15	642.8 Rental of Equipment	3	0	(3)	-83.83%	4	(4)	-87.86%
16	650.8 Transportation Expense	9	0	(9)	-96.20%	12	(12)	-97.15%
17	656.8 Insurance - Vehicle	55	39	(16)	-29.28%	73	(34)	-46.88%
18	657.8 Insurance - General Liability	57	45	(12)	-20.58%	76	(31)	-40.35%
19	658.8 Insurance - Workman's Comp.	52	28	(24)	-47.00%	69	(42)	-60.19%
20	659.8 Insurance - Other	19	27	8	39.51%	25	1	4.79%
21	660.8 Advertising Expense	2	3	1	39.74%	3	0	4.96%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	41	0	(41)	-100.00%	55	(55)	-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	389	348	(41)	-10.45%	518	(170)	-32.74%
26	**TOTAL WATER O&M EXPENSES**	**1,395**	**1,686**	**291**	**20.88%**	**1,857**	**(171)**	**-9.20%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,354**	**1,686**	**332**	**24.54%**	**1,803**	**(116)**	**-6.90%**
28	**Average ERC's**	**66**	**80**	**14**	**21.21%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multipler =**		**33.14%**			

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 Multipler = (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 / Charlotte/Lee / Burnt Store

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) %
1	601.8 Salaries & Wages - Employees	3,206		3,912	706	22.02%	4,431	(519)	-11.72%
2	603.8 Salaries & Wages - Officers, Etc.	124		0	(124)	-100.00%	171	(171)	-100.00%
3	604.8 Employee Pensions & Benefits	705		745	40	5.65%	974	(230)	-23.57%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	76		67	(9)	-11.49%	105	(38)	-35.97%
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	47		324	277	588.67%	65	259	398.23%
9	631.8 Contractual Services - Engr.	3		1	(2)	-78.67%	4	(4)	-84.57%
10	632.8 Contractual Services - Acct.	240		315	75	31.07%	332	(17)	-5.18%
11	633.8 Contractual Services - Legal	36		128	92	255.29%	50	78	157.04%
12	634.8 Contractual Services - Mgmt. Fees	7		0	(7)	-100.00%	10	(10)	-100.00%
13	635.8 Contractual Services - Other	179		153	(26)	-14.70%	247	(95)	-38.29%
14	641.8 Rental of Building/Real Prop.	517		61	(456)	-88.21%	715	(654)	-91.47%
15	642.8 Rental of Equipment	13		2	(11)	-82.21%	18	(16)	-87.13%
16	650.8 Transportation Expense	42		2	(40)	-96.12%	58	(56)	-97.18%
17	656.8 Insurance - Vehicle	226		186	(40)	-17.92%	312	(127)	-40.62%
18	657.8 Insurance - General Liability	235		216	(19)	-8.13%	325	(109)	-33.53%
19	658.8 Insurance - Workman's Comp.	227		131	(96)	-42.10%	314	(182)	-58.11%
20	659.8 Insurance - Other	76		126	50	66.34%	105	21	20.34%
21	660.8 Advertising Expense	6		13	7	122.15%	8	5	60.72%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-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	4,272		1,661	(2,611)	-61.11%	5,905	(4,244)	-71.86%
26	**TOTAL WATER O&M EXPENSES**	**10,241**		**8,042**	**(2,199)**	**-21.47%**	**14,156**	**(6,113)**	**-43.19%**
27	**SUBTOTAL (less accts. 666 & 667)**	**10,237**		**8,042**	**(2,195)**	**-21.44%**	**14,150**	**(6,108)**	**-75.94%**
28	**Average ERC's**	**445**		**560**	**115**	**25.84%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**38.22%**			

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 / Carlton Village

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	528		2,166	1,638	310.29%	1,086	1,080	99.47%
2	603.8 Salaries & Wages - Officers, Etc.	77		0	(77)	-100.00%	158	(158)	-100.00%
3	604.8 Employee Pensions & Benefits	132		412	280	212.47%	272	141	51.92%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	34		37	3	9.55%	70	(33)	-46.74%
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		179	179	N.A.	0	179	N.A.
9	631.8 Contractual Services - Engr.	11		0	(11)	-96.78%	23	(22)	-98.43%
10	632.8 Contractual Services - Acct.	101		174	73	72.47%	208	(34)	-16.15%
11	633.8 Contractual Services - Legal	20		71	51	254.14%	41	30	72.17%
12	634.8 Contractual Services - Mgmt. Fees	31		0	(31)	-100.00%	64	(64)	-100.00%
13	635.8 Contractual Services - Other	186		85	(101)	-54.54%	383	(298)	-77.90%
14	641.8 Rental of Building/Real Prop.	78		34	(44)	-56.71%	160	(127)	-78.95%
15	642.8 Rental of Equipment	35		1	(34)	-96.34%	72	(71)	-98.22%
16	650.8 Transportation Expense	5		1	(4)	-81.95%	10	(9)	-91.23%
17	656.8 Insurance - Vehicle	206		103	(103)	-50.13%	424	(321)	-75.76%
18	657.8 Insurance - General Liability	125		120	(5)	-4.36%	257	(138)	-53.50%
19	658.8 Insurance - Workman's Comp.	75		73	(2)	-2.95%	154	(81)	-52.82%
20	659.8 Insurance - Other	74		70	(4)	-5.40%	152	(82)	-54.01%
21	660.8 Advertising Expense	6		7	1	23.02%	12	(5)	-40.19%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	47		0	(47)	-100.00%	97	(97)	-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	631		920	289	45.80%	1,298	(378)	-29.11%
26	**TOTAL WATER O&M EXPENSES**	**2,402**		**4,454**	**2,052**	**85.41%**	**4,941**	**(487)**	**-9.86%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,355**		**4,454**	**2,099**	**89.11%**	**4,844**	**(390)**	**-8.76%**
28	**Average ERC's**	**58**		**96**	**38**	**65.52%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				Compounded Multiplier =		105.69%			

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 / Seminole / Chuluota

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 12/31/90	(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) %
1	601.8 Salaries & Wages - Employees	9,018		13,545	4,526	50.19%	9,618	3,926	40.82%
2	603.8 Salaries & Wages - Officers, Etc.	117		0	(117)	-100.00%	125	(125)	-100.00%
3	604.8 Employee Pensions & Benefits	545		2,579	2,034	373.63%	581	1,998	344.06%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	102		233	131	129.45%	108	125	115.14%
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	501		1,121	620	123.87%	534	587	109.90%
9	631.8 Contractual Services - Engr.	42		2	(40)	-94.72%	45	(43)	-95.05%
10	632.8 Contractual Services - Acct.	946		1,089	143	15.13%	1,009	80	7.94%
11	633.8 Contractual Services - Legal	439		443	4	0.88%	468	(25)	-5.42%
12	634.8 Contractual Services - Mgmt. Fees	139		0	(139)	-100.00%	148	(148)	-100.00%
13	635.8 Contractual Services - Other	7,237		529	(6,708)	-92.69%	7,718	(7,189)	-93.15%
14	641.8 Rental of Building/Real Prop.	152		211	59	38.90%	162	49	30.23%
15	642.8 Rental of Equipment	7		8	1	14.42%	7	1	7.28%
16	650.8 Transportation Expense	38		6	(33)	-85.24%	41	(35)	-86.16%
17	656.8 Insurance - Vehicle	1,035		642	(393)	-37.94%	1,104	(462)	-41.82%
18	657.8 Insurance - General Liability	1,340		748	(592)	-44.22%	1,429	(682)	-47.70%
19	658.8 Insurance - Workman's Comp.	1,086		455	(631)	-58.09%	1,158	(703)	-60.71%
20	659.8 Insurance - Other	243		438	195	80.13%	259	179	68.88%
21	660.8 Advertising Expense			46	46	N.A.	0	46	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	957		0	(957)	-100.00%	1,021	(1,021)	-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	5,302		5,752	451	8.50%	5,655	98	1.73%
26	**TOTAL WATER O&M EXPENSES**	**29,244**		**27,846**	**(1,399)**	**-4.78%**	**31,190**	**(3,345)**	**-10.72%**
27	**SUBTOTAL (less accts. 666 & 667)**	**28,287**		**27,846**	**(442)**	**-1.56%**	**30,170**	**(2,324)**	**-8.35%**
28	**Average ERC's**	**639**		**654**	**15**	**2.35%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**6.65%**			

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 / Marion / Citrus 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 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	3,995		7,424	3,429	85.84%	4,683	2,741	58.53%
2	603.8 Salaries & Wages - Officers, Etc.	437		0	(437)	-100.00%	512	(512)	-100.00%
3	604.8 Employee Pensions & Benefits	748		1,414	666	88.98%	877	537	61.21%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	75		128	53	70.21%	88	40	45.19%
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		614	614	N.A.	0	614	N.A.
9	631.8 Contractual Services - Engr.	30		1	(29)	-95.95%	35	(34)	-96.55%
10	632.8 Contractual Services - Acct.	155		597	442	285.15%	182	415	228.54%
11	633.8 Contractual Services - Legal	824		243	(581)	-70.54%	966	(723)	-74.87%
12	634.8 Contractual Services - Mgmt. Fees	108		0	(108)	-100.00%	127	(127)	-100.00%
13	635.8 Contractual Services - Other	(34)		290	324	-952.31%	(40)	330	-827.03%
14	641.8 Rental of Building/Real Prop.	126		116	(10)	-8.16%	148	(32)	-21.65%
15	642.8 Rental of Equipment	0		4	4	N.A.	0	4	N.A.
16	650.8 Transportation Expense	41		3	(38)	-92.46%	48	(45)	-93.57%
17	656.8 Insurance - Vehicle	833		352	(481)	-57.74%	977	(624)	-63.95%
18	657.8 Insurance - General Liability	1,171		410	(761)	-65.01%	1,373	(963)	-70.15%
19	658.8 Insurance - Workman's Comp.	448		249	(199)	-44.32%	525	(276)	-52.50%
20	659.8 Insurance - Other	158		240	82	51.85%	185	55	29.53%
21	660.8 Advertising Expense	0		25	25	N.A.	0	25	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	3,794		0	(3,794)	-100.00%	4,448	(4,448)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	8		0	(8)	-100.00%	9	(9)	-100.00%
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	2,849		3,153	304	10.67%	3,340	(187)	-5.59%
26	**TOTAL WATER O&M EXPENSES**	**15,766**		**15,263**	**(503)**	**-3.19%**	**18,483**	**(3,219)**	**-17.42%**
27	**SUBTOTAL (less accts. 666 & 667)**	**11,964**		**15,263**	**3,299**	**27.58%**	**14,025**	**1,238**	**8.11%**
28	**Average ERC's**	**329**		**335**	**6**	**1.82%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**17.23%**			

Notes

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 / Citrus Springs 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 12/31/77	(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	2,748		34,682	31,934	1162.08%	18,692	15,989	85.54%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits			6,603	6,603	N.A.	0	6,603	N.A.
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			596	596	N.A.	0	596	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	1,262		2,870	1,608	127.38%	8,584	(5,715)	-66.57%
9	631.8 Contractual Services - Engr.			6	6	N.A.	0	6	N.A.
10	632.8 Contractual Services - Acct.			2,789	2,789	N.A.	0	2,789	N.A.
11	633.8 Contractual Services - Legal			1,134	1,134	N.A.	0	1,134	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other			1,354	1,354	N.A.	0	1,354	N.A.
14	641.8 Rental of Building/Real Prop.			541	541	N.A.	0	541	N.A.
15	642.8 Rental of Equipment			21	21	N.A.	0	21	N.A.
16	650.8 Transportation Expense	984		14	(970)	-98.53%	6,693	(6,679)	-99.78%
17	656.8 Insurance - Vehicle			1,645	1,645	N.A.	0	1,645	N.A.
18	657.8 Insurance - General Liability			1,914	1,914	N.A.	0	1,914	N.A.
19	658.8 Insurance - Workman's Comp.			1,165	1,165	N.A.	0	1,165	N.A.
20	659.8 Insurance - Other	371		1,121	750	202.10%	2,524	(1,403)	-55.59%
21	660.8 Advertising Expense			118	118	N.A.	0	118	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			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	753		14,729	13,976	1856.07%	5,122	9,607	187.56%
26	**TOTAL WATER O&M EXPENSES**	**6,118**		**71,301**	**65,183**	**1065.43%**	**41,616**	**29,685**	**71.33%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,118**		**71,301**	**65,183**	**1065.43%**	**41,616**	**29,685**	**41.63%**
28	**Average ERC's**	**603**		**1,825**	**1,222**	**202.65%**			
29	**Average Consumer Price Index - U**	**60.6**		**136.2**	**76**	**124.75%**			
30				**Compounded Multiplier =**		**580.22%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 8904.

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 / Crystal River Highlands

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 12/31/87	(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	688		1,409	721	104.82%	1,210	199	16.48%
2	603.8 Salaries & Wages - Officers, Etc.	84		0	(84)	-100.00%	148	(148)	-100.00%
3	604.8 Employee Pensions & Benefits	145		268	123	85.04%	255	13	5.23%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	19		24	5	27.52%	33	(9)	-27.48%
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		117	117	N.A.	0	117	N.A.
9	631.8 Contractual Services - Engr.	6		0	(6)	-96.16%	11	(10)	-97.82%
10	632.8 Contractual Services - Acct.	30		113	83	277.69%	53	61	114.79%
11	633.8 Contractual Services - Legal	159		46	(113)	-71.02%	280	(234)	-83.52%
12	634.8 Contractual Services - Mgmt. Fees	21		0	(21)	-100.00%	37	(37)	-100.00%
13	635.8 Contractual Services - Other	457		55	(402)	-87.96%	804	(749)	-93.16%
14	641.8 Rental of Building/Real Prop.	26		22	(4)	-15.52%	46	(24)	-51.96%
15	642.8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	6		1	(5)	-90.22%	11	(10)	-94.44%
17	656.8 Insurance - Vehicle	161		67	(94)	-58.50%	283	(216)	-76.40%
18	657.8 Insurance - General Liability	226		78	(148)	-65.59%	397	(320)	-80.43%
19	658.8 Insurance - Workman's Comp.	87		47	(40)	-45.58%	153	(106)	-69.05%
20	659.8 Insurance - Other	31		46	15	46.90%	55	(9)	-16.46%
21	660.8 Advertising Expense	0		5	5	N.A.	0	5	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	81		0	(81)	-100.00%	142	(142)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	4	(4)	-100.00%
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	475		598	123	25.99%	835	(237)	-28.35%
26	**TOTAL WATER O&M EXPENSES**	**2,704**		**2,897**	**193**	**7.14%**	**4,755**	**(1,858)**	**-39.07%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,621**		**2,897**	**276**	**10.53%**	**4,609**	**(1,712)**	**-59.09%**
28	**Average ERC's**	**45**		**66**	**21**	**46.67%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**75.85%**			

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 / Orange / Daetwyler Shores

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 12/31/90	(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) %
1	601.8 Salaries & Wages - Employees			2,713	2,713	N.A.	0	2,713	N.A.
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	385		517	132	34.18%	683	(166)	-24.32%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			47	47	N.A.	0	47	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			224	224	N.A.	0	224	N.A.
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.			218	218	N.A.	0	218	N.A.
11	633.8 Contractual Services - Legal			89	89	N.A.	0	89	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other			106	106	N.A.	0	106	N.A.
14	641.8 Rental of Building/Real Prop.			42	42	N.A.	0	42	N.A.
15	642.8 Rental of Equipment			2	2	N.A.	0	2	N.A.
16	650.8 Transportation Expense			1	1	N.A.	0	1	N.A.
17	656.8 Insurance - Vehicle			129	129	N.A.	0	129	N.A.
18	657.8 Insurance - General Liability	603		150	(453)	-75.17%	1,069	(919)	-85.99%
19	658.8 Insurance - Workman's Comp.			91	91	N.A.	0	91	N.A.
20	659.8 Insurance - Other			88	88	N.A.	0	88	N.A.
21	660.8 Advertising Expense			9	9	N.A.	0	9	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	798		0	(798)	-100.00%	1,415	(1,415)	-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	287		1,152	865	301.48%	509	643	126.46%
26	**TOTAL WATER O&M EXPENSES**	**2,073**		**5,578**	**3,505**	**169.07%**	**3,675**	**1,903**	**51.77%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,275**		**5,578**	**4,303**	**337.48%**	**2,260**	**3,317**	**59.47%**
28	**Average ERC's**	**124**		**133**	**9**	**7.26%**			
29	**Average Consumer Price Index - U**	**82.4**		**136.2**	**54**	**65.29%**			
30				**Compounded Multiplier =**		**77.29%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10859, 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: DUI-SSU / Volusia / Deltona 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 12/31/82	(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	21,904		460,035	438,131	2000.23%	69,249	390,786	564.32%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits			87,591	87,591	N.A.	0	87,591	N.A.
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			7,910	7,910	N.A.	0	7,910	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	19,513		38,063	18,550	95.07%	61,690	(23,627)	-38.30%
9	631.8 Contractual Services - Engr.			75	75	N.A.	0	75	N.A.
10	632.8 Contractual Services - Acct.			36,991	36,991	N.A.	0	36,991	N.A.
11	633.8 Contractual Services - Legal			15,041	15,041	N.A.	0	15,041	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	689		17,956	17,268	2509.88%	2,175	15,781	725.52%
14	641.8 Rental of Building/Real Prop.	1,610		7,171	5,561	345.38%	5,090	2,081	40.88%
15	642.8 Rental of Equipment			272	272	N.A.	0	272	N.A.
16	650.8 Transportation Expense			192	192	N.A.	0	192	N.A.
17	656.8 Insurance - Vehicle			21,815	21,815	N.A.	0	21,815	N.A.
18	657.8 Insurance - General Liability			25,389	25,389	N.A.	0	25,389	N.A.
19	658.8 Insurance - Workman's Comp.			15,457	15,457	N.A.	0	15,457	N.A.
20	659.8 Insurance - Other	2,077		14,867	12,790	615.77%	6,566	8,300	126.40%
21	660.8 Advertising Expense			1,567	1,567	N.A.	0	1,567	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	9,488		0	(9,488)	-100.00%	29,996	(29,996)	-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	852		195,374	194,522	22831.22%	2,694	192,680	7153.32%
26	**TOTAL WATER O&M EXPENSES**	**56,132**		**945,765**	**889,633**	**1584.89%**	**177,460**	**768,305**	**432.95%**
27	**SUBTOTAL (less accts. 666 & 667)**	**46,644**		**945,765**	**899,121**	**1927.62%**	**147,464**	**798,301**	**84.41%**
28	**Average ERC's**	**10,310**		**23,094**	**12,784**	**124.00%**			
29	**Average Consumer Price Index - U**	**96.5**		**136.2**	**40**	**41.14%**			
30				**Compounded Multipler =**		**216.15%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13366

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 Multipler = (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 / Del Ray 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 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	1,287		1,241	(46)	-3.59%	1,341	(100)	-7.48%
2	603.8 Salaries & Wages - Officers, Etc.	11		0	(11)	-100.00%	11	(11)	-100.00%
3	604.8 Employee Pensions & Benefits	53		236	183	344.95%	55	181	326.98%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	33		21	(12)	-35.34%	34	(13)	-37.95%
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	30		103	73	244.19%	31	72	230.29%
9	631.8 Contractual Services - Engr.	4		0	(4)	-94.93%	4	(4)	-95.13%
10	632.8 Contractual Services - Acct.	94		100	6	6.15%	98	2	1.86%
11	633.8 Contractual Services - Legal	20		41	21	102.86%	21	20	94.67%
12	634.8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	14	(14)	-100.00%
13	635.8 Contractual Services - Other	267		48	(218)	-81.85%	278	(230)	-82.58%
14	641.8 Rental of Building/Real Prop.	16		19	3	20.89%	17	3	16.01%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	4		1	(3)	-86.22%	4	(3)	-86.77%
17	656.8 Insurance - Vehicle	98		59	(38)	-39.96%	102	(43)	-42.38%
18	657.8 Insurance - General Liability	135		68	(67)	-49.27%	141	(72)	-51.32%
19	658.8 Insurance - Workman's Comp.	107		42	(65)	-61.03%	112	(70)	-62.61%
20	659.8 Insurance - Other	24		40	16	67.09%	25	15	60.34%
21	660.8 Advertising Expense			4	4	N.A.	0	4	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	957		0	(957)	-100.00%	997	(997)	-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	448		527	79	17.63%	467	60	12.88%
26	**TOTAL WATER O&M EXPENSES**	**3,601**		**2,551**	**(1,049)**	**-29.15%**	**3,752**	**(1,201)**	**-32.01%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,644**		**2,551**	**(92)**	**-3.50%**	**2,755**	**(204)**	**-7.98%**
28	**Average ERC's**	**77**		**77**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

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 / Druid Hills

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 12/31/90	(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) %
1	601.8 Salaries & Wages - Employees	2,854		5,300	2,446	85.72%	2,965	2,335	78.76%
2	603.8 Salaries & Wages - Officers, Etc.	48		0	(48)	-100.00%	50	(50)	-100.00%
3	604.8 Employee Pensions & Benefits	224		1,009	785	349.70%	233	776	332.85%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	71		91	20	28.36%	74	17	23.55%
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	136		439	302	221.90%	142	297	209.84%
9	631.8 Contractual Services - Engr.	17		1	(16)	-94.90%	18	(17)	-95.09%
10	632.8 Contractual Services - Acct.	391		426	35	9.00%	406	20	4.91%
11	633.8 Contractual Services - Legal	87		173	86	99.18%	90	83	91.72%
12	634.8 Contractual Services - Mgmt. Fees	58		0	(58)	-100.00%	60	(60)	-100.00%
13	635.8 Contractual Services - Other	268		207	(61)	-22.81%	278	(72)	-25.70%
14	641.8 Rental of Building/Real Prop.	63		83	20	31.13%	65	17	26.22%
15	642.8 Rental of Equipment	3		3	0	4.47%	3	0	0.55%
16	650.8 Transportation Expense	16		2	(14)	-86.19%	17	(14)	-86.71%
17	656.8 Insurance - Vehicle	426		251	(175)	-41.00%	443	(191)	-43.21%
18	657.8 Insurance - General Liability	553		293	(260)	-47.11%	575	(282)	-49.09%
19	658.8 Insurance - Workman's Comp.	448		178	(270)	-60.25%	465	(287)	-61.74%
20	659.8 Insurance - Other	100		171	71	71.28%	104	67	64.86%
21	660.8 Advertising Expense			18	18	N.A.	0	18	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	995	(995)	-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	1,816		2,251	435	23.95%	1,887	364	19.31%
26	**TOTAL WATER O&M EXPENSES**	**8,537**		**10,896**	**2,359**	**27.63%**	**8,870**	**2,027**	**22.85%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,579**		**10,896**	**3,317**	**43.76%**	**7,874**	**3,022**	**27.73%**
28	**Average ERC's**	**331**		**330**	**(1)**	**-0.30%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**3.89%**			

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 / Lake / East Lake Harris 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	1,584		3,595	2,012	127.05%	1,946	1,651	84.86%
2	603.8 Salaries & Wages - Officers, Etc.	234		0	(234)	-100.00%	287	(287)	-100.00%
3	604.8 Employee Pensions & Benefits	395		685	290	73.36%	485	200	41.14%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	102		62	(40)	-39.37%	125	(63)	-50.64%
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		298	298	N.A.	0	298	N.A.
9	631.8 Contractual Services - Engr.	34		1	(33)	-98.27%	42	(41)	-98.59%
10	632.8 Contractual Services - Acct.	303		289	(14)	-4.56%	372	(83)	-22.29%
11	633.8 Contractual Services - Legal	61		118	57	92.77%	75	43	56.95%
12	634.8 Contractual Services - Mgmt. Fees	94		0	(94)	-100.00%	115	(115)	-100.00%
13	635.8 Contractual Services - Other	227		140	(87)	-38.16%	279	(138)	-49.65%
14	641.8 Rental of Building/Real Prop.	233		56	(177)	-75.94%	286	(230)	-80.41%
15	642.8 Rental of Equipment	105		2	(103)	-97.97%	129	(127)	-98.35%
16	650.8 Transportation Expense	16		1	(15)	-90.64%	20	(18)	-92.38%
17	656.8 Insurance - Vehicle	618		171	(447)	-72.40%	759	(589)	-77.53%
18	657.8 Insurance - General Liability	376		198	(178)	-47.21%	462	(263)	-57.02%
19	658.8 Insurance - Workman's Comp.	226		121	(105)	-46.53%	278	(157)	-56.47%
20	659.8 Insurance - Other	223		116	(107)	-47.88%	274	(158)	-57.57%
21	660.8 Advertising Expense	18		12	(6)	-31.92%	22	(10)	-44.57%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	140		0	(140)	-100.00%	172	(172)	-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	1,892		1,527	(365)	-19.27%	2,324	(796)	-34.27%
26	**TOTAL WATER O&M EXPENSES**	**6,881**		**7,394**	**513**	**7.45%**	**8,452**	**(1,058)**	**-12.52%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,741**		**7,394**	**653**	**9.68%**	**8,280**	**(886)**	**-11.96%**
28	**Average ERC's**	172		170	(2)	-1.16%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				**Compounded Multiplier =**		**22.83%**			

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 / Seminole / Fern 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 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		(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	2,293		3,870	1,577	68.79%	2,376	1,494	62.87%
2	603.8 Salaries & Wages - Officers, Etc.	32		0	(32)	-100.00%	33	(33)	-100.00%
3	604.8 Employee Pensions & Benefits	185		737	551	297.43%	192	545	283.51%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	27		67	40	146.45%	28	39	137.82%
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	70		320	250	354.24%	73	247	338.33%
9	631.8 Contractual Services - Engr.	14		1	(13)	-95.48%	15	(14)	-95.64%
10	632.8 Contractual Services - Acct.	320		311	(9)	-2.76%	332	(20)	-6.16%
11	633.8 Contractual Services - Legal	71		127	56	78.21%	74	53	71.97%
12	634.8 Contractual Services - Mgmt. Fees	47		0	(47)	-100.00%	49	(49)	-100.00%
13	635.8 Contractual Services - Other	198		151	(47)	-23.87%	206	(55)	-26.53%
14	641.8 Rental of Building/Real Prop.	53		60	7	13.81%	55	5	9.83%
15	642.8 Rental of Equipment	3		2	(1)	-23.72%	3	(1)	-26.39%
16	650.8 Transportation Expense	13		2	(11)	-87.70%	14	(12)	-88.13%
17	656.8 Insurance - Vehicle	354		184	(170)	-48.16%	367	(183)	-49.98%
18	657.8 Insurance - General Liability	459		214	(245)	-53.47%	476	(262)	-55.10%
19	658.8 Insurance - Workman's Comp.	376		130	(246)	-65.42%	390	(260)	-66.63%
20	659.8 Insurance - Other	84		125	41	48.88%	87	38	43.67%
21	660.8 Advertising Expense			13	13	N.A.	0	13	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	993	(993)	-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	1,504		1,644	139	9.26%	1,559	85	5.43%
26	**TOTAL WATER O&M EXPENSES**	**7,063**		**7,956**	**893**	**12.65%**	**7,319**	**637**	**8.71%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,105**		**7,956**	**1,851**	**30.33%**	**6,326**	**1,630**	**26.49%**
28	**Average ERC's**	**180**		**179**	**(1)**	**-0.56%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**3.63%**			

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 / Lake / Fern 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 12/31/86	(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	1,039		2,587	1,548	148.99%	1,370	1,217	88.77%
2	603.8 Salaries & Wages - Officers, Etc.	151		0	(151)	-100.00%	199	(199)	-100.00%
3	604.8 Employee Pensions & Benefits	259		493	234	90.18%	342	151	44.18%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	67		44	(23)	-33.61%	88	(44)	-49.67%
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		214	214	N.A.	0	214	N.A.
9	631.8 Contractual Services - Engr.	22		0	(22)	-98.08%	29	(29)	-98.54%
10	632.8 Contractual Services - Acct.	198		208	10	5.06%	261	(53)	-20.35%
11	633.8 Contractual Services - Legal	40		85	45	111.45%	53	32	60.31%
12	634.8 Contractual Services - Mgmt. Fees	62		0	(62)	-100.00%	82	(82)	-100.00%
13	635.8 Contractual Services - Other	40		101	61	152.43%	53	48	91.38%
14	641.8 Rental of Building/Real Prop.	153		40	(113)	-73.64%	202	(161)	-80.02%
15	642.8 Rental of Equipment	69		2	(67)	-97.78%	91	(89)	-98.32%
16	650.8 Transportation Expense	11		1	(10)	-90.20%	15	(13)	-92.57%
17	656.8 Insurance - Vehicle	405		123	(282)	-69.71%	534	(412)	-77.04%
18	657.8 Insurance - General Liability	246		143	(103)	-41.96%	324	(182)	-56.00%
19	658.8 Insurance - Workman's Comp.	148		87	(61)	-41.27%	195	(108)	-55.47%
20	659.8 Insurance - Other	146		84	(62)	-42.74%	193	(109)	-56.59%
21	660.8 Advertising Expense	12		9	(3)	-26.55%	16	(7)	-44.31%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	92		0	(92)	-100.00%	121	(121)	-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	1,241		1,099	(142)	-11.47%	1,637	(538)	-32.88%
26	**TOTAL WATER O&M EXPENSES**	**4,401**		**5,318**	**917**	**20.84%**	**5,805**	**(487)**	**-8.38%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,309**		**5,318**	**1,009**	**23.43%**	**5,684**	**(365)**	**-6.87%**
28	**Average ERC's**	**114**		**121**	**7**	**6.14%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**31.90%**			

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 / Martin / Fisherman's Haven

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) %
1	601.8 Salaries & Wages - Employees	1,365		2,881	1,516	111.09%	1,596	1,286	80.59%
2	603.8 Salaries & Wages - Officers, Etc.	26		0	(26)	-100.00%	30	(30)	-100.00%
3	604.8 Employee Pensions & Benefits	433		549	116	26.70%	506	42	8.40%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	35		50	15	41.55%	41	9	21.10%
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	4		238	234	5860.14%	5	234	4998.99%
9	631.8 Contractual Services - Engr.	11		0	(11)	-95.72%	13	(12)	-96.33%
10	632.8 Contractual Services - Acct.	218		232	14	6.28%	255	(23)	-9.08%
11	633.8 Contractual Services - Legal	87		94	7	8.29%	102	(7)	-7.36%
12	634.8 Contractual Services - Mgmt. Fees	41		0	(41)	-100.00%	48	(48)	-100.00%
13	635.8 Contractual Services - Other	39		112	73	188.37%	46	67	146.71%
14	641.8 Rental of Building/Real Prop.	57		45	(12)	-21.21%	67	(22)	-32.59%
15	642.8 Rental of Equipment			2	2	N.A.	0	2	N.A.
16	650.8 Transportation Expense	12		1	(11)	-90.00%	14	(13)	-91.44%
17	656.8 Insurance - Vehicle	267		137	(130)	-48.83%	312	(175)	-56.22%
18	657.8 Insurance - General Liability	453		159	(294)	-64.90%	530	(370)	-69.97%
19	658.8 Insurance - Workman's Comp.	245		97	(148)	-60.48%	286	(190)	-66.19%
20	659.8 Insurance - Other	56		93	37	66.28%	65	28	42.25%
21	660.8 Advertising Expense			10	10	N.A.	0	10	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1,323		0	(1,323)	-100.00%	1,546	(1,546)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	4		0	(4)	-100.00%	5	(5)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	2,099		1,224	(875)	-41.70%	2,453	(1,230)	-50.12%
26	**TOTAL WATER O&M EXPENSES**	**6,775**		**5,924**	**(851)**	**-12.56%**	**7,919**	**(1,995)**	**-25.20%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,448**		**5,924**	**476**	**8.73%**	**6,368**	**(444)**	**-7.50%**
28	**Average ERC's**	**131**		**133**	**2**	**1.53%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**16.89%**			

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 / Osceola / Fountains

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	(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	168	168	0	0.00%	168	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	32	32	0	0.00%	32	0	0.00%
4	610.8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	3	3	0	0.00%	3	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	14	14	0	0.00%	14	0	0.00%
9	631.8 Contractual Services - Engr.	0	0	0	0.00%	0	0	0.00%
10	632.8 Contractual Services - Acct.	14	14	0	0.00%	14	0	0.00%
11	633.8 Contractual Services - Legal	6	6	0	0.00%	6	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	7	7	0	0.00%	7	0	0.00%
14	641.8 Rental of Building/Real Prop.	3	3	0	0.00%	3	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	8	8	0	0.00%	8	0	0.00%
18	657.8 Insurance - General Liability	9	9	0	0.00%	9	0	0.00%
19	658.8 Insurance - Workman's Comp.	6	6	0	0.00%	6	0	0.00%
20	659.8 Insurance - Other	5	5	0	0.00%	5	0	0.00%
21	660.8 Advertising Expense	1	1	0	0.00%	1	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	71	71	0	0.00%	71	0	0.00%
26	**TOTAL WATER O&M EXPENSES**	**346**	**346**	**0**	**0.00%**	**346**	**0**	**0.00%**
27	**SUBTOTAL (less accts. 666 & 667)**	**346**	**346**	**0**	**0.00%**	**346**	**0**	**0.00%**
28	**Average ERC's**	**4**	**4**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**136.2**	**136.2**	**0**	**0.00%**			
30			**Compounded Multiplier =**		**0.00%**			

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 / Martin / Fox Run

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	588		1,935	1,347	229.07%	870	1,065	122.31%
2	603.8 Salaries & Wages - Officers, Etc.	15		0	(15)	-100.00%	22	(22)	-100.00%
3	604.8 Employee Pensions & Benefits	182		368	186	102.43%	269	99	36.75%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	15		33	18	121.60%	22	11	49.84%
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	2		160	158	7904.66%	3	157	5307.76%
9	631.8 Contractual Services - Engr.	5		0	(5)	-93.67%	7	(7)	-95.72%
10	632.8 Contractual Services - Acct.	90		156	66	72.87%	133	22	16.79%
11	633.8 Contractual Services - Legal	37		63	26	70.98%	55	8	15.51%
12	634.8 Contractual Services - Mgmt. Fees	17		0	(17)	-100.00%	25	(25)	-100.00%
13	635.8 Contractual Services - Other	15		76	61	403.50%	22	53	240.14%
14	641.8 Rental of Building/Real Prop.	24		30	6	25.67%	36	(5)	-15.10%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	5		1	(4)	-83.88%	7	(7)	-89.11%
17	656.8 Insurance - Vehicle	113		92	(21)	-18.80%	167	(76)	-45.15%
18	657.8 Insurance - General Liability	198		107	(91)	-46.07%	293	(186)	-63.57%
19	658.8 Insurance - Workman's Comp.	100		65	(35)	-34.99%	148	(83)	-56.08%
20	659.8 Insurance - Other	23		63	40	171.87%	34	28	83.66%
21	660.8 Advertising Expense			7	7	N.A.	0	7	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	12		0	(12)	-100.00%	18	(18)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	6		0	(6)	-100.00%	9	(9)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	994		822	(172)	-17.33%	1,471	(650)	-44.15%
26	**TOTAL WATER O&M EXPENSES**	**2,441**		**3,978**	**1,537**	**62.97%**	**3,613**	**365**	**10.09%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,423**		**3,978**	**1,555**	**64.18%**	**3,587**	**391**	**9.84%**
28	**Average ERC's**	**70**		**90**	**20**	**28.57%**			
29	**Average Consumer Price Index - U**	**118.3**		**138.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**48.03%**			

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 / Friendly Center

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	193		421	228	117.95%	209	212	101.69%
2	603.8 Salaries & Wages - Officers, Etc.	28		0	(28)	-100.00%	30	(30)	-100.00%
3	604.8 Employee Pensions & Benefits	48		80	32	66.85%	52	28	54.41%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	13		7	(6)	-44.36%	14	(7)	-48.51%
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		35	35	N.A.	0	35	N.A.
9	631.8 Contractual Services - Engr.	4		0	(4)	-98.26%	4	(4)	-98.41%
10	632.8 Contractual Services - Acct.	37		34	(3)	-8.59%	40	(6)	-15.40%
11	633.8 Contractual Services - Legal	8		14	6	71.91%	9	5	59.09%
12	634.8 Contractual Services - Mgmt. Fees	12		0	(12)	-100.00%	13	(13)	-100.00%
13	635.8 Contractual Services - Other	174		16	(158)	-90.56%	188	(172)	-91.27%
14	641.8 Rental of Building/Real Prop.	29		7	(22)	-77.39%	31	(25)	-79.08%
15	642.8 Rental of Equipment	13		0	(13)	-98.09%	14	(14)	-98.23%
16	650.8 Transportation Expense	2		0	(2)	-91.24%	2	(2)	-91.89%
17	656.8 Insurance - Vehicle	75		20	(55)	-73.40%	81	(61)	-75.39%
18	657.8 Insurance - General Liability	46		23	(23)	-49.53%	50	(26)	-53.30%
19	658.8 Insurance - Workman's Comp.	28		14	(14)	-49.52%	30	(16)	-53.29%
20	659.8 Insurance - Other	27		14	(13)	-49.65%	29	(16)	-53.41%
21	660.8 Advertising Expense	2		1	(1)	-28.34%	2	(1)	-33.68%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	17		0	(17)	-100.00%	18	(18)	-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	230		179	(51)	-22.33%	249	(70)	-28.12%
26	**TOTAL WATER O&M EXPENSES**	**986**		**865**	**(121)**	**-12.29%**	**1,065**	**(201)**	**-18.84%**
27	**SUBTOTAL (less accts. 666 & 667)**	**969**		**865**	**(104)**	**-10.76%**	**1,047**	**(182)**	**-21.08%**
28	**Average ERC's**	**23**		**20**	**(3)**	**-13.04%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**8.06%**			

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 Multipler = (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 / Golden 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 12/31/86	(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	908		2,208	1,300	143.21%	1,223	985	80.53%
2	603.8 Salaries & Wages - Officers, Etc.	138		0	(138)	-100.00%	186	(186)	-100.00%
3	604.8 Employee Pensions & Benefits	237		420	183	77.42%	319	101	31.69%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	61		38	(23)	-37.75%	82	(44)	-53.79%
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			183	183	N.A.	0	183	N.A.
9	631.8 Contractual Services - Engr.	20		0	(20)	-98.19%	27	(27)	-98.66%
10	632.8 Contractual Services - Acct.	182		178	(4)	-2.43%	245	(68)	-27.58%
11	633.8 Contractual Services - Legal	37		72	35	95.14%	50	22	44.85%
12	634.8 Contractual Services - Mgmt. Fees	56		0	(56)	-100.00%	75	(75)	-100.00%
13	635.8 Contractual Services - Other	261		86	(175)	-66.97%	352	(265)	-75.49%
14	641.8 Rental of Building/Real Prop.	140		34	(106)	-75.41%	189	(154)	-81.75%
15	642.8 Rental of Equipment	63		1	(62)	-97.93%	85	(84)	-98.46%
16	650.8 Transportation Expense	10		1	(9)	-90.80%	13	(13)	-93.17%
17	656.8 Insurance - Vehicle	371		105	(266)	-71.77%	500	(395)	-79.05%
18	657.8 Insurance - General Liability	225		122	(103)	-45.83%	303	(181)	-59.79%
19	658.8 Insurance - Workman's Comp.	135		74	(61)	-45.04%	182	(108)	-59.20%
20	659.8 Insurance - Other	134		71	(63)	-46.74%	181	(109)	-60.47%
21	660.8 Advertising Expense	11		8	(3)	-31.60%	15	(7)	-49.23%
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	1,116		938	(178)	-15.96%	1,504	(566)	-37.62%
26	**TOTAL WATER O&M EXPENSES**	**4,105**		**4,540**	**435**	**10.60%**	**5,530**	**(990)**	**-17.91%**
27	**SUBTOTAL (less accts. 668 & 667)**	**4,105**		**4,540**	**435**	**10.60%**	**5,530**	**(990)**	**-21.81%**
28	**Average ERC's**	**107**		**116**	**9**	**8.41%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multipler =**		**34.72%**			

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 Multipler = (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 / Gospel Island 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 12/31/88	(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	601.8 Salaries & Wages - Employees	63		168	105	167.07%	116	52	44.98%
2	603.8 Salaries & Wages - Officers, Etc.	1		0	(1)	-100.00%	2	(2)	-100.00%
3	604.8 Employee Pensions & Benefits	12		32	20	166.97%	22	10	44.93%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	1		3	2	189.31%	2	1	57.05%
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		14	14	N.A.	0	14	N.A.
9	631.8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.	6		14	8	125.49%	11	2	22.41%
11	633.8 Contractual Services - Legal	3		6	3	83.37%	6	(0)	-0.45%
12	634.8 Contractual Services - Mgmt. Fees	1		0	(1)	-100.00%	2	(2)	-100.00%
13	635.8 Contractual Services - Other	1		7	6	556.74%	2	5	256.52%
14	641.8 Rental of Building/Real Prop.	2		3	1	31.13%	4	(1)	-28.81%
15	642.8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.8 Transportation Expense	0		0	0	N.A.	0	0	N.A.
17	656.8 Insurance - Vehicle	8		8	(0)	-0.27%	15	(7)	-45.86%
18	657.8 Insurance - General Liability	14		9	(5)	-33.67%	26	(17)	-63.99%
19	658.8 Insurance - Workman's Comp.	7		6	(1)	-19.24%	13	(7)	-56.16%
20	659.8 Insurance - Other	1		5	4	443.74%	2	4	195.18%
21	660.8 Advertising Expense	0		1	1	N.A.	0	1	N.A.
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	41		71	30	74.29%	76	(4)	-5.39%
26	**TOTAL WATER O&M EXPENSES**	**161**		**346**	**185**	**114.85%**	**297**	**49**	**16.63%**
27	**SUBTOTAL (less accts. 656 & 667)**	**161**		**346**	**185**	**114.85%**	**297**	**49**	**14.26%**
28	**Average ERC's**	**5**		**8**	**3**	**60.00%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**84.21%**			

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 / Grand 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 12/31/90	(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	1,729		1,388	(341)	-19.72%	3,129	(1,741)	-55.64%
2	603.8 Salaries & Wages - Officers, Etc.	2		0	(2)	-100.00%	4	(4)	-100.00%
3	604.8 Employee Pensions & Benefits	293		264	(29)	-9.80%	530	(266)	-50.16%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	20		24	4	19.34%	36	(12)	-34.06%
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	133		115	(18)	-13.64%	241	(126)	-52.29%
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.	106		112	6	5.30%	192	(80)	-41.82%
11	633.8 Contractual Services - Legal	67		45	(22)	-32.26%	121	(76)	-62.57%
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	172		54	(118)	-68.50%	311	(257)	-82.60%
14	641.8 Rental of Building/Real Prop.	0		22	22	N.A.	0	22	N.A.
15	642.8 Rental of Equipment	8		1	(7)	-89.74%	14	(14)	-94.33%
16	650.8 Transportation Expense	14		1	(13)	-95.87%	25	(25)	-97.72%
17	656.8 Insurance - Vehicle	132		66	(66)	-50.13%	239	(173)	-72.45%
18	657.8 Insurance - General Liability	108		77	(31)	-29.07%	195	(119)	-60.81%
19	658.8 Insurance - Workman's Comp.			47	47	N.A.	0	47	N.A.
20	659.8 Insurance - Other	56		45	(11)	-19.90%	101	(56)	-55.74%
21	660.8 Advertising Expense	14		5	(9)	-66.22%	25	(21)	-81.33%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	430		0	(430)	-100.00%	778	(778)	-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	573		590	17	2.88%	1,037	(448)	-43.16%
26	**TOTAL WATER O&M EXPENSES**	**3,857**		**2,854**	**(1,003)**	**-26.01%**	**6,981**	**(4,127)**	**-59.12%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,427**		**2,854**	**(573)**	**-16.73%**	**5,203**	**(3,349)**	**-117.35%**
28	**Average ERC's**	**38**		**66**	**28**	**73.68%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**80.99%**			

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 / Seminole / Harmony Homes

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 12/31/90	(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	1,168		1,346	178	15.24%	1,217	129	10.59%
2	603.8 Salaries & Wages - Officers, Etc.	14		0	(14)	-100.00%	15	(15)	-100.00%
3	604.8 Employee Pensions & Benefits	62		256	194	310.72%	65	191	294.13%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	4		23	19	478.62%	4	18	455.25%
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	31		111	80	255.25%	33	79	240.91%
9	631.8 Contractual Services - Engr.	4		0	(4)	-94.50%	4	(4)	-94.72%
10	632.8 Contractual Services - Acct.	111		108	(3)	-2.49%	116	(7)	-6.43%
11	633.8 Contractual Services - Legal	24		44	20	83.37%	25	19	75.97%
12	634.8 Contractual Services - Mgmt. Fees	18		0	(18)	-100.00%	19	(19)	-100.00%
13	635.8 Contractual Services - Other	253		53	(201)	-79.25%	264	(211)	-80.09%
14	641.8 Rental of Building/Real Prop.	18		21	3	16.56%	19	2	11.86%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	4		1	(4)	-87.20%	5	(4)	-87.71%
17	656.8 Insurance - Vehicle	120		64	(56)	-46.81%	125	(61)	-48.96%
18	657.8 Insurance - General Liability	154		74	(80)	-51.76%	160	(86)	-53.71%
19	658.8 Insurance - Workman's Comp.	125		45	(80)	-63.82%	130	(85)	-65.28%
20	659.8 Insurance - Other	29		43	14	50.00%	30	13	43.94%
21	660.8 Advertising Expense			5	5	N.A.	0	5	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	998	(998)	-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	514		572	58	11.32%	535	37	6.83%
26	**TOTAL WATER O&M EXPENSES**	**3,612**		**2,767**	**(845)**	**-23.38%**	**3,764**	**(997)**	**-26.48%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,654**		**2,767**	**113**	**4.27%**	**2,766**	**2**	**0.06%**
28	**Average ERC's**	**63**		**63**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

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 / Putnam / Hermits Cove

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	3,600		3,744	144	3.99%	4,749	(1,006)	-21.17%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	444		713	269	60.54%	586	127	21.70%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	0		64	64	N.A.	0	64	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		310	310	N.A.	0	310	N.A.
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			301	301	N.A.	0	301	N.A.
11	633.8 Contractual Services - Legal			122	122	N.A.	0	122	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	65		146	81	124.81%	86	60	70.41%
14	641.8 Rental of Building/Real Prop.			58	58	N.A.	0	58	N.A.
15	642.8 Rental of Equipment	483		2	(481)	-99.54%	637	(635)	-99.65%
16	650.8 Transportation Expense	640		2	(638)	-99.76%	844	(843)	-99.82%
17	656.8 Insurance - Vehicle			178	178	N.A.	0	178	N.A.
18	657.8 Insurance - General Liability	301		207	(94)	-31.36%	397	(190)	-47.97%
19	658.8 Insurance - Workman's Comp.			126	126	N.A.	0	126	N.A.
20	659.8 Insurance - Other			121	121	N.A.	0	121	N.A.
21	660.8 Advertising Expense			13	13	N.A.	0	13	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	234		0	(234)	-100.00%	309	(309)	-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	745		1,590	845	113.45%	983	607	61.81%
26	**TOTAL WATER O&M EXPENSES**	**6,512**		**7,697**	**1,184**	**18.19%**	**8,591**	**(894)**	**-10.41%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,278**		**7,697**	**1,418**	**22.59%**	**8,282**	**(585)**	**-7.61%**
28	**Average ERC's**	**166**		**173**	**7**	**4.22%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**31.92%**			

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 / Lake / Hobby Hills

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	915		2,145	1,230	134.46%	1,188	958	80.64%
2	603.8 Salaries & Wages - Officers, Etc.	133		0	(133)	-100.00%	173	(173)	-100.00%
3	604.8 Employee Pensions & Benefits	228		408	180	79.15%	296	113	38.03%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	59		37	(22)	-37.48%	77	(40)	-51.83%
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		177	177	N.A.	0	177	N.A.
9	631.8 Contractual Services - Engr.	20		0	(20)	-98.25%	26	(26)	-98.65%
10	632.8 Contractual Services - Acct.	175		172	(3)	-1.43%	227	(55)	-24.06%
11	633.8 Contractual Services - Legal	36		70	34	94.83%	47	23	50.11%
12	634.8 Contractual Services - Mgmt. Fees	54		0	(54)	-100.00%	70	(70)	-100.00%
13	635.8 Contractual Services - Other	201		84	(117)	-58.34%	261	(177)	-67.90%
14	641.8 Rental of Building/Real Prop.	135		33	(102)	-75.23%	175	(142)	-80.92%
15	642.8 Rental of Equipment	61		1	(60)	-97.92%	79	(78)	-98.40%
16	650.8 Transportation Expense	9		1	(8)	-90.07%	12	(11)	-92.35%
17	656.8 Insurance - Vehicle	357		102	(255)	-71.50%	463	(362)	-78.05%
18	657.8 Insurance - General Liability	217		118	(99)	-45.44%	282	(163)	-57.96%
19	658.8 Insurance - Workman's Comp.	130		72	(58)	-44.55%	169	(97)	-57.28%
20	659.8 Insurance - Other	129		69	(60)	-46.26%	167	(98)	-58.59%
21	660.8 Advertising Expense	11		7	(4)	-33.55%	14	(7)	-48.80%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	81		0	(81)	-100.00%	105	(105)	-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	1,095		911	(184)	-16.80%	1,421	(510)	-35.89%
26	**TOTAL WATER O&M EXPENSES**	**4,045**		**4,410**	**364**	**9.01%**	**5,251**	**(841)**	**-16.02%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,965**		**4,410**	**445**	**11.23%**	**5,146**	**(736)**	**-16.69%**
28	**Average ERC's**	**90**		**94**	**4**	**4.44%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**29.79%**			

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 / Holiday Haven

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) %
1	601.8 Salaries & Wages - Employees	891		2,377	1,486	166.74%	934	1,442	154.40%
2	603.8 Salaries & Wages - Officers, Etc.	24		0	(24)	-100.00%	25	(25)	-100.00%
3	604.8 Employee Pensions & Benefits	277		453	176	63.36%	290	162	55.80%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	23		41	18	77.67%	24	17	69.45%
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		197	197	N.A.	0	197	N.A.
9	631.8 Contractual Services - Engr.	7		0	(7)	-94.45%	7	(7)	-94.70%
10	632.8 Contractual Services - Acct.	137		191	54	39.49%	144	47	33.04%
11	633.8 Contractual Services - Legal	(790)		78	868	-109.84%	(628)	906	-109.38%
12	634.8 Contractual Services - Mgmt. Fees	26		0	(26)	-100.00%	27	(27)	-100.00%
13	635.8 Contractual Services - Other	21		93	72	341.73%	22	71	321.29%
14	641.8 Rental of Building/Real Prop.	37		37	0	0.12%	39	(2)	-4.51%
15	642.8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	8		1	(7)	-87.62%	8	(7)	-88.20%
17	656.8 Insurance - Vehicle	172		113	(59)	-34.48%	180	(68)	-37.51%
18	657.8 Insurance - General Liability	305		131	(174)	-57.00%	320	(189)	-58.99%
19	658.8 Insurance - Workman's Comp.	149		80	(69)	-46.41%	156	(76)	-48.89%
20	659.8 Insurance - Other	35		77	42	119.44%	37	40	109.29%
21	660.8 Advertising Expense	0		8	8	N.A.	0	8	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	685		0	(685)	-100.00%	718	(718)	-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	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	790		1,009	219	27.76%	828	181	21.85%
26	**TOTAL WATER O&M EXPENSES**	**2,798**		**4,886**	**2,088**	**74.62%**	**2,934**	**1,952**	**66.54%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,112**		**4,886**	**2,774**	**131.34%**	**2,214**	**2,672**	**54.68%**
28	**Average ERC's**	**112**		**102**	**(10)**	**-8.93%**			
29	**Average Consumer Price Index - U**	**116.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**4.85%**			

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 / Orange / Holiday Heights

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) %
1	601.8 Salaries & Wages - Employees	411		1,115	704	171.22%	492	623	126.68%
2	603.8 Salaries & Wages - Officers, Etc.	12		0	(12)	-100.00%	14	(14)	-100.00%
3	604.8 Employee Pensions & Benefits	129		212	83	64.53%	154	58	37.51%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	10		19	9	91.67%	12	7	60.20%
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			92	92	N.A.	0	92	N.A.
9	631.8 Contractual Services - Engr.	3		0	(3)	-93.92%	4	(3)	-94.92%
10	632.8 Contractual Services - Acct.	65		90	25	37.89%	78	12	15.25%
11	633.8 Contractual Services - Legal	26		36	10	40.18%	31	5	17.16%
12	634.8 Contractual Services - Mgmt. Fees	12		0	(12)	-100.00%	14	(14)	-100.00%
13	635.8 Contractual Services - Other	10		44	34	335.09%	12	32	263.65%
14	641.8 Rental of Building/Real Prop.	17		17	0	2.21%	20	(3)	-14.58%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	4		0	(4)	-88.39%	5	(4)	-90.30%
17	656.8 Insurance - Vehicle	80		53	(27)	-33.93%	96	(43)	-44.78%
18	657.8 Insurance - General Liability	141		62	(79)	-56.37%	169	(107)	-63.53%
19	658.8 Insurance - Workman's Comp.	70		37	(33)	-46.49%	84	(46)	-55.28%
20	659.8 Insurance - Other	16		36	20	125.14%	19	17	88.17%
21	660.8 Advertising Expense			4	4	N.A.	0	4	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1		0	(1)	-100.00%	1	(1)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	2	(2)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	316		473	157	49.81%	378	95	25.21%
26	**TOTAL WATER O&M EXPENSES**	**1,325**		**2,292**	**967**	**72.96%**	**1,585**	**706**	**44.56%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,322**		**2,292**	**970**	**73.35%**	**1,582**	**710**	**30.98%**
28	**Average ERC's**	**51**		**53**	**2**	**3.92%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**19.65%**			

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 / Imperial Mobile 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 12/31/89	(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	2,750		5,153	2,403	87.38%	3,098	2,055	66.35%
2	603.8 Salaries & Wages - Officers, Etc.	220		0	(220)	-100.00%	248	(248)	-100.00%
3	604.8 Employee Pensions & Benefits	1,240		981	(259)	-20.88%	1,397	(416)	-29.76%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	70		89	19	26.57%	79	10	12.37%
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	16		426	410	2564.66%	18	408	2265.58%
9	631.8 Contractual Services - Engr.	5		1	(4)	-83.14%	6	(5)	-85.03%
10	632.8 Contractual Services - Acct.	427		414	(13)	-2.97%	481	(67)	-13.86%
11	633.8 Contractual Services - Legal	64		168	104	163.24%	72	96	133.70%
12	634.8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	15	(15)	-100.00%
13	635.8 Contractual Services - Other	317		201	(116)	-36.55%	357	(156)	-43.67%
14	641.8 Rental of Building/Real Prop.	67		80	13	19.88%	75	5	6.42%
15	642.8 Rental of Equipment	23		3	(20)	-86.75%	26	(23)	-88.24%
16	650.8 Transportation Expense	68		2	(66)	-96.84%	77	(74)	-97.20%
17	656.8 Insurance - Vehicle	402		244	(158)	-39.22%	453	(208)	-46.04%
18	657.8 Insurance - General Liability	416		284	(132)	-31.64%	469	(184)	-39.31%
19	658.8 Insurance - Workman's Comp.	398		173	(225)	-56.50%	448	(275)	-61.38%
20	659.8 Insurance - Other	135		167	32	23.35%	152	14	9.50%
21	660.8 Advertising Expense	11		18	7	59.61%	12	5	41.70%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1,316		0	(1,316)	-100.00%	1,482	(1,482)	-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	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	2,514		2,188	(326)	-12.95%	2,832	(643)	-22.72%
26	**TOTAL WATER O&M EXPENSES**	**10,473**		**10,594**	**121**	**1.15%**	**11,797**	**(1,204)**	**-10.20%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,156**		**10,594**	**1,438**	**15.70%**	**10,314**	**280**	**2.64%**
28	**Average ERC's**	**235**		**241**	**6**	**2.55%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**12.64%**			

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 / Osceola / Intercession City

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 12/31/79	(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			5,384	5,384	N.A.	0	5,384	N.A.
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	419		1,025	606	144.67%	757	268	35.35%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			93	93	N.A.	0	93	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			445	445	N.A.	0	445	N.A.
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			433	433	N.A.	0	433	N.A.
11	633.8 Contractual Services - Legal			176	176	N.A.	0	176	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other			210	210	N.A.	0	210	N.A.
14	641.8 Rental of Building/Real Prop.			84	84	N.A.	0	84	N.A.
15	642.8 Rental of Equipment			3	3	N.A.	0	3	N.A.
16	650.8 Transportation Expense			2	2	N.A.	0	2	N.A.
17	656.8 Insurance - Vehicle			255	255	N.A.	0	255	N.A.
18	657.8 Insurance - General Liability	455		297	(158)	-34.69%	822	(525)	-63.87%
19	658.8 Insurance - Workman's Comp.			181	181	N.A.	0	181	N.A.
20	659.8 Insurance - Other			174	174	N.A.	0	174	N.A.
21	660.8 Advertising Expense			18	18	N.A.	0	18	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	4,245		0	(4,245)	-100.00%	7,674	(7,674)	-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	514		2,287	1,773	344.87%	929	1,357	146.10%
26	**TOTAL WATER O&M EXPENSES**	**5,633**		**11,069**	**5,436**	**96.51%**	**10,183**	**887**	**8.71%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,388**		**11,069**	**9,681**	**697.49%**	**2,509**	**8,560**	**77.33%**
28	**Average ERC's**	**247**		**238**	**(9)**	**-3.64%**			
29	**Average Consumer Price Index - U**	**72.6**		**136.2**	**64**	**87.60%**			
30				**Compounded Multiplier =**		**80.77%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10902.

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 CPI-U) - 1. (Standard Operating Procedure No. 2010).

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

Company: SSU / Putnam / Interlachen Lake 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 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	2,523		4,543	2,020	80.07%	3,764	779	20.69%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	417		865	448	107.43%	622	243	39.02%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	0		78	78	N.A.	0	78	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		376	376	N.A.	0	376	N.A.
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			365	365	N.A.	0	365	N.A.
11	633.8 Contractual Services - Legal			149	149	N.A.	0	149	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	564		177	(387)	-68.56%	842	(664)	-78.93%
14	641.8 Rental of Building/Real Prop.			71	71	N.A.	0	71	N.A.
15	642.8 Rental of Equipment	452		3	(449)	-99.41%	674	(672)	-99.60%
16	650.8 Transportation Expense	599		2	(597)	-99.68%	894	(892)	-99.79%
17	656.8 Insurance - Vehicle			215	215	N.A.	0	215	N.A.
18	657.8 Insurance - General Liability	282		251	(31)	-11.09%	421	(170)	-40.41%
19	658.8 Insurance - Workman's Comp.			153	153	N.A.	0	153	N.A.
20	659.8 Insurance - Other			147	147	N.A.	0	147	N.A.
21	660.8 Advertising Expense			15	15	N.A.	0	15	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	226		0	(226)	-100.00%	337	(337)	-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	1,777		1,929	152	8.56%	2,652	(722)	-27.24%
26	**TOTAL WATER O&M EXPENSES**	**6,840**		**9,340**	**2,500**	**36.54%**	**10,206**	**(866)**	**-8.49%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,614**		**9,340**	**2,726**	**41.21%**	**9,869**	**(529)**	**-5.67%**
28	**Average ERC's**	**179**		**211**	**32**	**17.88%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**49.21%**			

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 / Volusia / Jungle Den

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	786		2,440	1,654	210.40%	938	1,502	160.06%
2	603.8 Salaries & Wages - Officers, Etc.	24		0	(24)	-100.00%	29	(29)	-100.00%
3	604.8 Employee Pensions & Benefits	277		465	188	67.70%	331	134	40.50%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	23		42	19	82.39%	27	14	52.81%
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			202	202	N.A.	0	202	N.A.
9	631.8 Contractual Services - Engr.	7		0	(7)	-94.30%	8	(8)	-95.22%
10	632.8 Contractual Services - Acct.	137		196	59	43.19%	164	33	19.97%
11	633.8 Contractual Services - Legal	(824)		80	904	-109.68%	(983)	1,063	-108.11%
12	634.8 Contractual Services - Mgmt. Fees	26		0	(26)	-100.00%	31	(31)	-100.00%
13	635.8 Contractual Services - Other	22		95	73	332.85%	26	69	262.65%
14	641.8 Rental of Building/Real Prop.	37		38	1	2.78%	44	(6)	-13.89%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	8		1	(7)	-87.30%	10	(9)	-89.36%
17	656.8 Insurance - Vehicle	172		116	(56)	-32.74%	205	(90)	-43.65%
18	657.8 Insurance - General Liability	305		135	(170)	-55.85%	364	(229)	-63.01%
19	658.8 Insurance - Workman's Comp.	150		82	(68)	-45.35%	179	(97)	-54.21%
20	659.8 Insurance - Other	35		79	44	125.26%	42	37	88.73%
21	660.8 Advertising Expense			8	8	N.A.	0	8	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-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	693		1,036	343	49.51%	827	209	25.27%
26	**TOTAL WATER O&M EXPENSES**	**1,682**		**5,016**	**3,134**	**186.51%**	**2,246**	**2,769**	**123.29%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,678**		**5,016**	**3,138**	**187.08%**	**2,242**	**2,774**	**55.31%**
28	**Average ERC's**	**109**		**113**	**4**	**3.67%**			
29	**Average Consumer Price Index - U**	**116.3**		**136.2**	**16**	**15.13%**			
30				**Compounded Multiplier =**		**19.36%**			

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 / Clay / Keystone Heights

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	8,349		20,675	12,326	147.63%	11,007	9,667	87.82%
2	603.8 Salaries & Wages - Officers, Etc.	1,210		0	(1,210)	-100.00%	1,595	(1,595)	-100.00%
3	604.8 Employee Pensions & Benefits	2,069		3,936	1,867	90.26%	2,728	1,209	44.31%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	925		355	(570)	-61.57%	1,220	(864)	-70.85%
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			1,711	1,711	N.A.	0	1,711	N.A.
9	631.8 Contractual Services - Engr.	176		3	(173)	-98.08%	232	(229)	-98.54%
10	632.8 Contractual Services - Acct.	1,587		1,662	75	4.75%	2,092	(430)	-20.55%
11	633.8 Contractual Services - Legal	322		676	354	109.93%	425	251	59.23%
12	634.8 Contractual Services - Mgmt. Fees	493		0	(493)	-100.00%	650	(650)	-100.00%
13	635.8 Contractual Services - Other	1,052		807	(245)	-23.29%	1,387	(580)	-41.82%
14	641.8 Rental of Building/Real Prop.	3,295		322	(2,973)	-90.22%	4,344	(4,022)	-92.58%
15	642.8 Rental of Equipment	551		12	(539)	-97.78%	726	(714)	-98.32%
16	650.8 Transportation Expense	85		9	(76)	-89.87%	112	(103)	-92.31%
17	656.8 Insurance - Vehicle	3,239		980	(2,259)	-69.73%	4,270	(3,290)	-77.04%
18	657.8 Insurance - General Liability	1,971		1,141	(830)	-42.11%	2,599	(1,458)	-56.09%
19	658.8 Insurance - Workman's Comp.	1,183		695	(488)	-41.28%	1,560	(865)	-55.46%
20	659.8 Insurance - Other	1,170		668	(502)	-42.90%	1,543	(874)	-56.69%
21	660.8 Advertising Expense	96		70	(26)	-26.62%	127	(56)	-44.34%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1,531		0	(1,531)	-100.00%	2,018	(2,018)	-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	11,751		8,780	(2,971)	-25.28%	15,493	(6,712)	-43.33%
26	**TOTAL WATER O&M EXPENSES**	**41,055**		**42,504**	**1,449**	**3.53%**	**54,127**	**(11,623)**	**-21.47%**
27	**SUBTOTAL (less accts. 666 & 667)**	**39,524**		**42,504**	**2,980**	**7.54%**	**52,109**	**(9,605)**	**-22.60%**
28	**Average ERC's**	**1,067**		**1,132**	**65**	**6.09%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**31.84%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 16402, 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 / Brevard / Kingswood

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) %
1	601.8 Salaries & Wages - Employees	465		1,325	860	185.06%	526	799	151.72%
2	603.8 Salaries & Wages - Officers, Etc.	13		0	(13)	-100.00%	15	(15)	-100.00%
3	604.8 Employee Pensions & Benefits	157		252	95	60.51%	178	74	41.74%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	13		23	10	77.72%	15	8	56.93%
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			110	110	N.A.	0	110	N.A.
9	631.8 Contractual Services - Engr.	4		0	(4)	-94.40%	4	(4)	-95.05%
10	632.8 Contractual Services - Acct.	76		107	30	39.40%	87	20	23.10%
11	633.8 Contractual Services - Legal	(125)		43	168	-134.73%	(141)	185	-130.67%
12	634.8 Contractual Services - Mgmt. Fees	15		0	(15)	-100.00%	17	(17)	-100.00%
13	635.8 Contractual Services - Other	12		52	40	328.48%	14	38	278.37%
14	641.8 Rental of Building/Real Prop.	21		21	(0)	-1.84%	24	(3)	-13.32%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	4		1	(4)	-87.34%	5	(4)	-88.82%
17	656.8 Insurance - Vehicle	98		63	(35)	-35.77%	111	(48)	-43.28%
18	657.8 Insurance - General Liability	174		73	(100)	-57.86%	197	(123)	-62.79%
19	658.8 Insurance - Workman's Comp.	85		45	(41)	-47.72%	96	(52)	-53.83%
20	659.8 Insurance - Other	20		43	23	115.50%	23	20	90.30%
21	660.8 Advertising Expense			5	5	N.A.	0	5	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	2		0	(2)	-100.00%	2	(2)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	2	(2)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	390		563	173	44.47%	441	122	27.58%
26	**TOTAL WATER O&M EXPENSES**	**1,425**		**2,724**	**1,299**	**91.10%**	**1,614**	**1,110**	**68.75%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,422**		**2,724**	**1,302**	**91.55%**	**1,610**	**1,114**	**40.88%**
28	**Average ERC's**	**61**		**60**	**(1)**	**-1.64%**			
29	**Average Consumer Price Index - U**	**118.3**		**138.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**13.24%**			

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 / Osceola / Lake Ajay 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 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 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	601.8 Salaries & Wages - Employees	452		736	284	62.86%	820	(84)	-10.26%
2	603.8 Salaries & Wages - Officers, Etc.	17		0	(17)	-100.00%	31	(31)	-100.00%
3	604.8 Employee Pensions & Benefits	92		140	48	52.35%	167	(27)	-16.05%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	5		13	8	153.15%	9	4	39.50%
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	24		61	37	153.78%	44	17	39.84%
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.	32		59	27	84.97%	58	1	1.93%
11	633.8 Contractual Services - Legal	5		24	19	381.36%	9	15	165.25%
12	634.8 Contractual Services - Mgmt. Fees	1		0	(1)	-100.00%	2	(2)	-100.00%
13	635.8 Contractual Services - Other	23		29	6	24.92%	42	(13)	-31.16%
14	641.8 Rental of Building/Real Prop.	5		11	6	129.48%	9	2	26.48%
15	642.8 Rental of Equipment	2		0	(2)	-78.24%	4	(3)	-88.01%
16	650.8 Transportation Expense	5		0	(5)	-93.87%	9	(9)	-96.62%
17	656.8 Insurance - Vehicle	29		35	6	20.37%	53	(18)	-33.67%
18	657.8 Insurance - General Liability	29		41	12	40.09%	53	(12)	-22.80%
19	658.8 Insurance - Workman's Comp.	28		25	(3)	-11.67%	51	(26)	-51.32%
20	659.8 Insurance - Other	9		24	15	164.32%	16	7	45.65%
21	660.8 Advertising Expense	1		3	2	150.82%	2	1	38.21%
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	174		313	139	79.67%	316	(3)	-0.99%
26	**TOTAL WATER O&M EXPENSES**	**933**		**1,513**	**580**	**62.20%**	**1,693**	**(180)**	**-10.62%**
27	**SUBTOTAL (less accts. 666 & 667)**	**933**		**1,513**	**580**	**62.20%**	**1,693**	**(180)**	**-11.88%**
28	**Average ERC's**	**23**		**38**	**15**	**65.22%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**81.47%**			

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 / Seminole / Lake Brantley

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 12/31/90	(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	1,120		1,388	268	23.95%	1,167	221	18.94%
2	603.8 Salaries & Wages - Officers, Etc.	12		0	(12)	-100.00%	13	(13)	-100.00%
3	604.8 Employee Pensions & Benefits	66		264	199	302.28%	68	196	286.03%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	14		24	10	70.49%	15	9	63.60%
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	32		115	83	259.81%	33	82	245.28%
9	631.8 Contractual Services - Engr.	5		0	(5)	-95.46%	5	(5)	-95.64%
10	632.8 Contractual Services - Acct.	114		112	(2)	-2.09%	119	(7)	-6.04%
11	633.8 Contractual Services - Legal	24		45	21	89.10%	25	20	81.47%
12	634.8 Contractual Services - Mgmt. Fees	18		0	(18)	-100.00%	19	(19)	-100.00%
13	635.8 Contractual Services - Other	282		54	(228)	-80.79%	294	(240)	-81.56%
14	641.8 Rental of Building/Real Prop.	19		22	3	13.88%	20	2	9.26%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	5		1	(4)	-87.23%	5	(4)	-87.75%
17	656.8 Insurance - Vehicle	123		66	(57)	-46.48%	128	(62)	-48.65%
18	657.8 Insurance - General Liability	161		77	(84)	-52.42%	168	(91)	-54.34%
19	658.8 Insurance - Workman's Comp.	129		47	(82)	-63.84%	134	(88)	-65.30%
20	659.8 Insurance - Other	29		45	16	54.69%	30	15	48.44%
21	660.8 Advertising Expense			5	5	N.A.	0	5	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	998	(998)	-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	525		590	64	12.23%	547	42	7.70%
26	**TOTAL WATER O&M EXPENSES**	**3,635**		**2,854**	**(782)**	**-21.50%**	**3,788**	**(935)**	**-24.67%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,677**		**2,854**	**176**	**6.59%**	**2,790**	**64**	**2.23%**
28	**Average ERC's**	**65**		**65**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

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 / Orange / Lake Conway 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 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 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			1,788	1,788	N.A.	0	1,788	N.A.
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	257		340	83	32.44%	430	(90)	-20.83%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			31	31	N.A.	0	31	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			148	148	N.A.	0	148	N.A.
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.			144	144	N.A.	0	144	N.A.
11	633.8 Contractual Services - Legal			58	58	N.A.	0	58	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other			70	70	N.A.	0	70	N.A.
14	641.8 Rental of Building/Real Prop.			28	28	N.A.	0	28	N.A.
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense			1	1	N.A.	0	1	N.A.
17	656.8 Insurance - Vehicle			85	85	N.A.	0	85	N.A.
18	657.8 Insurance - General Liability	402		99	(303)	-75.46%	672	(574)	-85.33%
19	658.8 Insurance - Workmen's Comp.			60	60	N.A.	0	60	N.A.
20	659.8 Insurance - Other			58	58	N.A.	0	58	N.A.
21	660.8 Advertising Expense			6	6	N.A.	0	6	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	532		0	(532)	-100.00%	890	(890)	-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	191		759	568	297.51%	320	440	137.63%
26	**TOTAL WATER O&M EXPENSES**	**1,382**		**3,675**	**2,293**	**165.94%**	**2,312**	**1,363**	**58.98%**
27	**SUBTOTAL (less accts. 666 & 667)**	**850**		**3,675**	**2,825**	**332.39%**	**1,422**	**2,253**	**61.31%**
28	**Average ERC's**	**83**		**84**	**1**	**1.20%**			
29	**Average Consumer Price Index - U**	**82.4**		**136.2**	**54**	**65.29%**			
30				**Compounded Multiplier =**		**67.28%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No 10859. 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 / Seminole / Lake Harriet 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 12/31/90	(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) %
1	601.8 Salaries & Wages - Employees	3,235		5,994	2,760	85.32%	3,371	2,623	77.83%
2	603.8 Salaries & Wages - Officers, Etc.	50		0	(50)	-100.00%	52	(52)	-100.00%
3	604.8 Employee Pensions & Benefits	282		1,141	859	304.71%	294	847	288.37%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	24		103	79	329.44%	25	78	312.10%
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	171		496	325	190.35%	178	318	178.63%
9	631.8 Contractual Services - Engr.	23		1	(22)	-95.74%	24	(23)	-95.91%
10	632.8 Contractual Services - Acct.	498		482	(16)	-3.22%	519	(37)	-7.12%
11	633.8 Contractual Services - Legal	110		196	86	78.16%	115	81	70.97%
12	634.8 Contractual Services - Mgmt. Fees	73		0	(73)	-100.00%	76	(76)	-100.00%
13	635.8 Contractual Services - Other	300		234	(66)	-22.12%	313	(79)	-25.26%
14	641.8 Rental of Building/Real Prop.	82		93	11	13.94%	85	8	9.34%
15	642.8 Rental of Equipment	5		4	(1)	-29.11%	5	(2)	-31.97%
16	650.8 Transportation Expense	20		2	(17)	-87.50%	21	(18)	-88.01%
17	656.8 Insurance - Vehicle	539		284	(255)	-47.27%	562	(277)	-49.39%
18	657.8 Insurance - General Liability	696		331	(365)	-52.47%	725	(394)	-54.39%
19	658.8 Insurance - Workman's Comp.	568		201	(367)	-64.54%	592	(390)	-65.97%
20	659.8 Insurance - Other	127		194	67	52.53%	132	61	46.37%
21	660.8 Advertising Expense			20	20	N.A.	0	20	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	998	(998)	-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	171		2,546	2,375	1388.70%	178	2,367	1326.58%
26	**TOTAL WATER O&M EXPENSES**	**7,932**		**12,323**	**4,391**	**55.36%**	**8,266**	**4,058**	**49.09%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,974**		**12,323**	**5,349**	**76.71%**	**7,267**	**5,056**	**41.03%**
28	**Average ERC's**	**273**		**273**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multipler =**		**4.21%**			

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 Multipler = (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 / Clay / Lakeview Villas

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	118		273	155	131.71%	127	146	115.14%
2	603.8 Salaries & Wages - Officers, Etc.	18		0	(18)	-100.00%	19	(19)	-100.00%
3	604.8 Employee Pensions & Benefits	31		52	21	67.93%	33	19	55.82%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	14		5	(9)	-66.42%	15	(10)	-68.82%
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			23	23	N.A.	0	23	N.A.
9	631.8 Contractual Services - Engr.	3		0	(3)	-98.51%	3	(3)	-98.62%
10	632.8 Contractual Services - Acct.	24		22	(2)	-8.40%	26	(4)	-14.95%
11	633.8 Contractual Services - Legal	5		9	4	78.79%	5	4	66.01%
12	634.8 Contractual Services - Mgmt. Fees	7		0	(7)	-100.00%	8	(8)	-100.00%
13	635.8 Contractual Services - Other	5		11	6	113.44%	5	5	98.18%
14	641.8 Rental of Building/Real Prop.	51		4	(47)	-91.64%	55	(51)	-92.24%
15	642.8 Rental of Equipment	8		0	(8)	-97.98%	9	(8)	-98.12%
16	650.8 Transportation Expense	1		0	(1)	-88.61%	1	(1)	-89.42%
17	656.8 Insurance - Vehicle	46		13	(35)	-72.99%	52	(39)	-74.92%
18	657.8 Insurance - General Liability	29		15	(14)	-47.97%	31	(16)	-51.69%
19	658.8 Insurance - Workman's Comp.	18		9	(9)	-48.96%	19	(10)	-52.61%
20	659.8 Insurance - Other	17		9	(8)	-48.02%	18	(9)	-51.74%
21	660.8 Advertising Expense	1		1	(0)	-6.84%	1	(0)	-13.50%
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	127		116	(11)	-8.57%	137	(21)	-15.11%
26	**TOTAL WATER O&M EXPENSES**	**525**		**562**	**37**	**7.07%**	**565**	**(3)**	**-0.59%**
27	**SUBTOTAL (less accts. 666 & 667)**	**525**		**562**	**37**	**7.07%**	**565**	**(3)**	**-0.59%**
28	**Average ERC's**	**15**		**13**	**(2)**	**-13.33%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**7.70%**			

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 / Martin / Leilani Heights

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 09/30/85	(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	3,535		8,224	4,689	132.63%	4,893	3,331	68.07%
2	603.8 Salaries & Wages - Officers, Etc.	823		0	(823)	-100.00%	1,139	(1,139)	-100.00%
3	604.8 Employee Pensions & Benefits	914		1,566	652	71.31%	1,265	301	23.77%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			141	141	N.A.	0	141	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	4,735		680	(4,055)	-85.63%	6,554	(5,873)	-89.62%
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			661	661	N.A.	0	661	N.A.
11	633.8 Contractual Services - Legal			269	269	N.A.	0	269	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	879		321	(558)	-63.48%	1,217	(896)	-73.62%
14	641.8 Rental of Building/Real Prop.	930		128	(802)	-86.22%	1,287	(1,159)	-90.04%
15	642.8 Rental of Equipment			5	5	N.A.	0	5	N.A.
16	650.8 Transportation Expense	1,648		3	(1,645)	-99.79%	2,281	(2,278)	-99.85%
17	656.8 Insurance - Vehicle			390	390	N.A.	0	390	N.A.
18	657.8 Insurance - General Liability			454	454	N.A.	0	454	N.A.
19	658.8 Insurance - Workman's Comp.			276	276	N.A.	0	276	N.A.
20	659.8 Insurance - Other	852		266	(586)	-68.81%	1,179	(914)	-77.46%
21	660.8 Advertising Expense			28	28	N.A.	0	28	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	672		0	(672)	-100.00%	930	(930)	-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	544		3,492	2,948	542.00%	753	2,740	363.83%
26	**TOTAL WATER O&M EXPENSES**	**15,532**		**16,906**	**1,374**	**8.85%**	**21,498**	**(4,592)**	**-21.36%**
27	**SUBTOTAL (less accts. 666 & 667)**	**14,860**		**16,906**	**2,046**	**13.77%**	**20,568**	**(3,662)**	**-21.66%**
28	**Average ERC's**	**353**		**386**	**33**	**9.35%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.56%**			
30				**Compounded Multiplier =**		**38.41%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

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 / Highlands / Leisure Lakes

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	2,688		5,132	2,444	90.92%	3,148	1,984	63.04%
2	603.8 Salaries & Wages - Officers, Etc.	211		0	(211)	-100.00%	247	(247)	-100.00%
3	604.8 Employee Pensions & Benefits	1,191		977	(214)	-17.96%	1,395	(418)	-29.94%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	68		88	20	29.76%	80	9	10.82%
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	16		425	409	2553.79%	19	406	2166.32%
9	631.8 Contractual Services - Engr.	5		1	(4)	-83.21%	6	(5)	-85.66%
10	632.8 Contractual Services - Acct.	410		413	3	0.64%	480	(67)	-14.05%
11	633.8 Contractual Services - Legal	62		168	106	170.62%	73	95	131.11%
12	634.8 Contractual Services - Mgmt. Fees	12		0	(12)	-100.00%	14	(14)	-100.00%
13	635.8 Contractual Services - Other	304		200	(104)	-34.11%	356	(156)	-43.73%
14	641.8 Rental of Building/Real Prop.	65		80	15	23.06%	76	4	5.10%
15	642.8 Rental of Equipment	22		3	(19)	-86.21%	26	(23)	-88.22%
16	650.8 Transportation Expense	65		2	(63)	-96.71%	76	(74)	-97.19%
17	656.8 Insurance - Vehicle	385		243	(142)	-36.79%	451	(207)	-46.02%
18	657.8 Insurance - General Liability	398		283	(115)	-28.84%	466	(183)	-39.23%
19	658.8 Insurance - Workman's Comp.	381		172	(209)	-54.74%	446	(274)	-61.35%
20	659.8 Insurance - Other	129		166	37	28.56%	151	15	9.79%
21	660.8 Advertising Expense	10		17	7	74.86%	12	6	49.33%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	6		0	(6)	-100.00%	7	(7)	-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	2,520		2,179	(341)	-13.51%	2,951	(771)	-26.14%
26	**TOTAL WATER O&M EXPENSES**	**8,949**		**10,550**	**1,601**	**17.89%**	**10,479**	**71**	**0.68%**
27	**SUBTOTAL (less accts. 666 & 667)**	**8,942**		**10,550**	**1,608**	**17.99%**	**10,471**	**80**	**0.75%**
28	**Average ERC's**	**227**		**242**	**15**	**6.61%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**17.10%**			

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: DUI-SSU / Collier / Marco Shores 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) %
1	601.8 Salaries & Wages - Employees	3,624		5,805	2,181	60.18%	4,582	1,223	26.69%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits			1,105	1,105	N.A.	0	1,105	N.A.
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			100	100	N.A.	0	100	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			480	480	N.A.	0	480	N.A.
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			467	467	N.A.	0	467	N.A.
11	633.8 Contractual Services - Legal			190	190	N.A.	0	190	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	257		227	(30)	-11.84%	325	(98)	-30.27%
14	641.8 Rental of Building/Real Prop.			90	90	N.A.	0	90	N.A.
15	642.8 Rental of Equipment			3	3	N.A.	0	3	N.A.
16	650.8 Transportation Expense	45		2	(43)	-94.63%	57	(54)	-95.75%
17	656.8 Insurance - Vehicle			275	275	N.A.	0	275	N.A.
18	657.8 Insurance - General Liability			320	320	N.A.	0	320	N.A.
19	658.8 Insurance - Workman's Comp.			195	195	N.A.	0	195	N.A.
20	659.8 Insurance - Other	2,417		188	(2,229)	-92.24%	3,056	(2,868)	-93.86%
21	660.8 Advertising Expense			20	20	N.A.	0	20	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	259		0	(259)	-100.00%	327	(327)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	1,889		2,465	576	30.51%	2,388	77	3.23%
26	**TOTAL WATER O&M EXPENSES**	**8,491**		**11,934**	**3,443**	**40.55%**	**10,735**	**1,199**	**11.17%**
27	**SUBTOTAL (less accts. 666 & 667)**	**8,232**		**11,934**	**3,702**	**44.97%**	**10,408**	**1,526**	**12.79%**
28	**Average ERC's**	**403**		**410**	**7**	**1.74%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**26.43%**			

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 CPI-U) - 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 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 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) %
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**	**26.58%**			
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 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 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 12/31/90	(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) %
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)	-95.13%	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)	-6.17%	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		788	(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**	**19,308**		**29,359**	**10,051**	**52.05%**	**20,258**	**9,101**	**44.93%**
27	**SUBTOTAL (less accts. 666 & 667)**	**18,350**		**29,359**	**11,009**	**59.99%**	**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 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	(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	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)	-45.68%
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)	-54.62%
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 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	63		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 Multipler =**		**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 Multipler = (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 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	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	593	781	188	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)	-47.58%	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%**	**6,473**	**1,959**	**30.26%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,524**	**8,432**	**2,907**	**52.62%**	**6,462**	**1,970**	**23.36%**
28	**Average ERC's**	**188**	**191**	**3**	**1.80%**			
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 / 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 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 12/31/91		(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 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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	864	1,914	1,050	121.61%	1,631	283	17.38%
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 =**		**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 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)	-89.82%
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)	-6.09%
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%**	**28,897**	**61,472**	**212.73%**
27	**SUBTOTAL (less accts. 656 & 667)**	**25,338**		**90,369**	**65,031**	**256.66%**	**28,857**	**61,512**	**68.07%**
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 =**		**13.69%**			

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 / 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 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	546		1,283	737	134.97%	679	604	89.06%
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**	**6.49%**	**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**		**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 / 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) %
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)**	**-21.08%**
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 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	(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	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 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 sheetule, 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	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)	-24.65%	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**	**863**		**7,437**	**6,574**	**761.77%**	**8,755**	**(1,318)**	**-15.05%**
27	**SUBTOTAL (less accts. 666 & 667)**	**863**		**7,437**	**6,574**	**761.77%**	**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 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 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 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	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**	**157.76%**	**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**		**948**	**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 / 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 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 12/31/86	(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)	-98.06%	39	(38)	-98.52%
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)	-69.69%	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%**	**8,616**	**(1,308)**	**-15.19%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,471**		**7,307**	**836**	**12.93%**	**8,451**	**(1,144)**	**-15.65%**
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 =**		**30.60%**			

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 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 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 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	77.28%
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	2736.51%	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	125.28%
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	33.58%	105	2	2.03%
15	642.8 Rental of Equipment	27		4	(23)	-84.98%	35	(31)	-86.53%
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	158		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 =**		**30.93%**			

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 / Putnam / Pomona 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 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		(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	2,411		3,386	976	40.47%	3,473	(87)	-2.50%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	376		645	269	71.47%	542	103	19.02%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	0		58	58	N.A.	0	58	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		280	280	N.A.	0	280	N.A.
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			272	272	N.A.	0	272	N.A.
11	633.8 Contractual Services - Legal			111	111	N.A.	0	111	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	528		132	(396)	-74.97%	761	(629)	-82.62%
14	641.8 Rental of Building/Real Prop.			53	53	N.A.	0	53	N.A.
15	642.8 Rental of Equipment	477		2	(475)	-99.58%	687	(685)	-99.71%
16	650.8 Transportation Expense	546		1	(545)	-99.74%	787	(785)	-99.82%
17	656.8 Insurance - Vehicle			161	161	N.A.	0	161	N.A.
18	657.8 Insurance - General Liability	255		187	(68)	-26.71%	367	(180)	-49.15%
19	658.8 Insurance - Workman's Comp.			114	114	N.A.	0	114	N.A.
20	659.8 Insurance - Other			109	109	N.A.	0	109	N.A.
21	660.8 Advertising Expense			12	12	N.A.	0	12	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	256		0	(256)	-100.00%	369	(369)	-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	1,606		1,438	(168)	-10.47%	2,314	(876)	-37.85%
26	**TOTAL WATER O&M EXPENSES**	**6,455**		**6,961**	**507**	**7.85%**	**9,299**	**(2,338)**	**-25.14%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,199**		**6,961**	**763**	**12.30%**	**8,931**	**(1,969)**	**-28.29%**
28	**Average ERC's**	**152**		**173**	**21**	**13.82%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**44.07%**			

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 / Clay / Postmaster Village

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 12/31/87	(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	1,169		3,197	2,028	173.47%	1,720	1,477	85.91%
2	603.8 Salaries & Wages - Officers, Etc.	146		0	(146)	-100.00%	215	(215)	-100.00%
3	604.8 Employee Pensions & Benefits	249		609	360	144.45%	366	242	66.18%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	34		55	21	61.67%	50	5	9.91%
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			265	265	N.A.	0	265	N.A.
9	631.8 Contractual Services - Engr.	10		1	(9)	-94.77%	15	(14)	-96.45%
10	632.8 Contractual Services - Acct.	52		257	205	394.34%	76	181	236.06%
11	633.8 Contractual Services - Legal	275		105	(170)	-61.99%	405	(300)	-74.16%
12	634.8 Contractual Services - Mgmt. Fees	36		0	(36)	-100.00%	53	(53)	-100.00%
13	635.8 Contractual Services - Other	215		125	(90)	-41.96%	316	(191)	-60.55%
14	641.8 Rental of Building/Real Prop.	293		50	(243)	-82.99%	431	(381)	-88.44%
15	642.8 Rental of Equipment			2	2	N.A.	0	2	N.A.
16	650.8 Transportation Expense	10		1	(9)	-86.68%	15	(13)	-90.95%
17	656.8 Insurance - Vehicle	278		152	(126)	-45.47%	409	(257)	-62.93%
18	657.8 Insurance - General Liability	391		176	(215)	-54.88%	575	(399)	-69.32%
19	658.8 Insurance - Workman's Comp.	149		107	(42)	-27.91%	219	(112)	-50.99%
20	659.8 Insurance - Other	53		103	50	94.93%	78	25	32.52%
21	660.8 Advertising Expense			11	11	N.A.	0	11	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	141		0	(141)	-100.00%	207	(207)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	3		0	(3)	-100.00%	4	(4)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	955		1,358	403	42.17%	1,405	(47)	-3.35%
26	**TOTAL WATER O&M EXPENSES**	**4,459**		**6,572**	**2,113**	**47.39%**	**6,559**	**13**	**0.20%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,315**		**6,572**	**2,257**	**52.31%**	**6,347**	**225**	**3.42%**
28	**Average ERC's**	**119**		**146**	**27**	**22.69%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**47.10%**			

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 / Quail Ridge

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 12/31/91		(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		231	0	0.00%	231	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	44		44	0	0.00%	44	0	0.00%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	4		4	0	0.00%	4	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	19		19	0	0.00%	19	0	0.00%
9	631.8 Contractual Services - Engr.	0		0	0	0.00%	0	0	0.00%
10	632.8 Contractual Services - Acct.	19		19	0	0.00%	19	0	0.00%
11	633.8 Contractual Services - Legal	8		8	0	0.00%	8	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	9		9	0	0.00%	9	0	0.00%
14	641.8 Rental of Building/Real Prop.	4		4	0	0.00%	4	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	11		11	0	0.00%	11	0	0.00%
18	657.8 Insurance - General Liability	13		13	0	0.00%	13	0	0.00%
19	658.8 Insurance - Workman's Comp.	8		8	0	0.00%	8	0	0.00%
20	659.8 Insurance - Other	7		7	0	0.00%	7	0	0.00%
21	660.8 Advertising Expense	1		1	0	0.00%	1	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	98		98	0	0.00%	98	0	0.00%
26	**TOTAL WATER O&M EXPENSES**	476		476	0	0.00%	476	0	0.00%
27	**SUBTOTAL (less accts. 666 & 667)**	476		476	0	0.00%	476	0	0.00%
28	**Average ERC's**	6		6	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 / Putnam / River Grove

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	1,648		2,250	603	36.57%	2,086	165	7.89%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	272		428	156	57.53%	344	84	24.45%
4	610.8 Purchased Water	2		0	(2)	-100.00%	3	(3)	-100.00%
5	615.8 Purchased Power	0		39	39	N.A.	0	39	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		186	186	N.A.	0	186	N.A.
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.			181	181	N.A.	0	181	N.A.
11	633.8 Contractual Services - Legal			74	74	N.A.	0	74	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	462		88	(374)	-80.99%	585	(497)	-84.98%
14	641.8 Rental of Building/Real Prop.			35	35	N.A.	0	35	N.A.
15	642.8 Rental of Equipment	292		1	(291)	-99.54%	370	(368)	-99.64%
16	650.8 Transportation Expense	387		1	(386)	-99.76%	490	(489)	-99.81%
17	656.8 Insurance - Vehicle			107	107	N.A.	0	107	N.A.
18	657.8 Insurance - General Liability	183		124	(59)	-32.13%	232	(107)	-46.38%
19	658.8 Insurance - Workman's Comp.			76	76	N.A.	0	76	N.A.
20	659.8 Insurance - Other			73	73	N.A.	0	73	N.A.
21	660.8 Advertising Expense			8	8	N.A.	0	8	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	192		0	(192)	-100.00%	243	(243)	-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	1,143		956	(188)	-16.41%	1,447	(492)	-33.96%
26	**TOTAL WATER O&M EXPENSES**	**4,581**		**4,627**	**45**	**0.99%**	**5,799**	**(1,172)**	**-20.22%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,389**		**4,627**	**237**	**5.41%**	**5,556**	**(929)**	**-20.09%**
28	**Average ERC's**	**104**		**104**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**26.58%**			

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 / River 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 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		(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	5,673		7,277	1,604	28.28%	7,355	(78)	-1.06%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	864		1,386	522	60.37%	1,120	265	23.69%
4	610.8 Purchased Water	1		0	(1)	-100.00%	1	(1)	-100.00%
5	615.8 Purchased Power	0		125	125	N.A.	0	125	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		602	602	N.A.	0	602	N.A.
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			585	585	N.A.	0	585	N.A.
11	633.8 Contractual Services - Legal			238	238	N.A.	0	238	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	2,406		284	(2,122)	-88.19%	3,119	(2,835)	-90.89%
14	641.8 Rental of Building/Real Prop.			113	113	N.A.	0	113	N.A.
15	642.8 Rental of Equipment	936		4	(932)	-99.54%	1,214	(1,209)	-99.65%
16	650.8 Transportation Expense	1,242		3	(1,239)	-99.76%	1,610	(1,607)	-99.81%
17	656.8 Insurance - Vehicle			345	345	N.A.	0	345	N.A.
18	657.8 Insurance - General Liability	584		402	(182)	-31.23%	757	(356)	-46.96%
19	658.8 Insurance - Workman's Comp.			245	245	N.A.	0	245	N.A.
20	659.8 Insurance - Other			235	235	N.A.	0	235	N.A.
21	660.8 Advertising Expense			25	25	N.A.	0	25	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	453		0	(453)	-100.00%	587	(587)	-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	3,701		3,091	(610)	-16.49%	4,798	(1,707)	-35.59%
26	**TOTAL WATER O&M EXPENSES**	**15,859**		**14,961**	**(899)**	**-5.67%**	**20,562**	**(5,601)**	**-27.24%**
27	**SUBTOTAL (less accts. 666 & 667)**	**15,406**		**14,961**	**(446)**	**-2.89%**	**19,974**	**(5,014)**	**-33.51%**
28	**Average ERC's**	**330**		**338**	**8**	**2.42%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**29.65%**			

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 / Citrus / Rolling Green

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		(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	444		1,598	1,154	260.01%	762	837	109.89%
2	603.8 Salaries & Wages - Officers, Etc.	20		0	(20)	-100.00%	34	(34)	-100.00%
3	604.8 Employee Pensions & Benefits	147		304	157	107.04%	252	52	20.71%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	12		27	15	129.04%	21	7	33.53%
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			132	132	N.A.	0	132	N.A.
9	631.8 Contractual Services - Engr.	3		0	(3)	-91.28%	5	(5)	-94.92%
10	632.8 Contractual Services - Acct.	58		129	71	121.60%	99	29	29.20%
11	633.8 Contractual Services - Legal	29		52	23	80.21%	50	3	5.07%
12	634.8 Contractual Services - Mgmt. Fees	14		0	(14)	-100.00%	24	(24)	-100.00%
13	635.8 Contractual Services - Other	10		62	52	523.90%	17	45	263.74%
14	641.8 Rental of Building/Real Prop.	20		25	5	24.58%	34	(9)	-27.37%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	5		1	(4)	-86.68%	9	(8)	-92.24%
17	656.8 Insurance - Vehicle	94		76	(18)	-19.36%	161	(85)	-52.99%
18	657.8 Insurance - General Liability	178		88	(90)	-50.44%	305	(217)	-71.11%
19	658.8 Insurance - Workman's Comp.	78		54	(24)	-31.14%	134	(80)	-59.86%
20	659.8 Insurance - Other	18		52	34	186.97%	31	21	67.31%
21	660.8 Advertising Expense			5	5	N.A.	0	5	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	2		0	(2)	-100.00%	3	(3)	-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	460		679	219	47.58%	789	(110)	-13.96%
26	**TOTAL WATER O&M EXPENSES**	**1,592**		**3,286**	**1,694**	**106.42%**	**2,731**	**556**	**20.34%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,590**		**3,286**	**1,696**	**106.68%**	**2,727**	**559**	**17.01%**
28	**Average ERC's**	**49**		**73**	**24**	**48.96%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**71.52%**			

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 / Rosemont

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) %
1	601.8 Salaries & Wages - Employees	613		989	376	61.26%	659	330	50.00%
2	603.8 Salaries & Wages - Officers, Etc.	47		0	(47)	-100.00%	51	(51)	-100.00%
3	604.8 Employee Pensions & Benefits	267		188	(79)	-29.51%	287	(99)	-34.43%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	15		17	2	13.31%	16	1	5.41%
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	4		82	78	1944.72%	4	77	1802.04%
9	631.8 Contractual Services - Engr.	1		0	(1)	-83.83%	1	(1)	-84.96%
10	632.8 Contractual Services - Acct.	91		79	(12)	-12.65%	98	(18)	-18.75%
11	633.8 Contractual Services - Legal	14		32	18	130.85%	15	17	114.75%
12	634.8 Contractual Services - Mgmt. Fees	3		0	(3)	-100.00%	3	(3)	-100.00%
13	635.8 Contractual Services - Other	68		39	(29)	-43.26%	73	(35)	-47.22%
14	641.8 Rental of Building/Real Prop.	14		15	1	10.06%	15	0	2.38%
15	642.8 Rental of Equipment	5		1	(4)	-88.31%	5	(5)	-89.13%
16	650.8 Transportation Expense	15		0	(15)	-97.25%	16	(16)	-97.45%
17	656.8 Insurance - Vehicle	87		47	(40)	-46.12%	94	(47)	-49.88%
18	657.8 Insurance - General Liability	89		55	(34)	-38.70%	96	(41)	-42.98%
19	658.8 Insurance - Workman's Comp.	86		33	(53)	-61.38%	92	(59)	-64.07%
20	659.8 Insurance - Other	29		32	3	10.15%	31	1	2.47%
21	660.8 Advertising Expense	2		3	1	68.41%	2	1	56.65%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1		0	(1)	-100.00%	1	(1)	-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	552		420	(132)	-23.95%	593	(174)	-29.25%
26	**TOTAL WATER O&M EXPENSES**	**2,003**		**2,032**	**29**	**1.46%**	**2,153**	**(121)**	**-5.62%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,002**		**2,032**	**30**	**1.51%**	**2,152**	**(120)**	**-5.90%**
28	**Average ERC's**	**47**		**46**	**(1)**	**-2.13%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**7.50%**			

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 Multipler = (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 / Salt Springs

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	987		2,356	1,369	138.66%	1,348	1,007	74.70%
2	603.8 Salaries & Wages - Officers, Etc.	137		0	(137)	-100.00%	187	(187)	-100.00%
3	604.8 Employee Pensions & Benefits	235		449	214	90.85%	321	127	39.71%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	11		41	30	268.21%	15	25	169.53%
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	(1)		195	196	-19590.11%	(1)	196	-14366.90%
9	631.8 Contractual Services - Engr.	9		0	(9)	-95.72%	12	(12)	-96.87%
10	632.8 Contractual Services - Acct.	48		189	141	294.61%	66	124	188.85%
11	633.8 Contractual Services - Legal	258		77	(181)	-70.15%	352	(275)	-78.15%
12	634.8 Contractual Services - Mgmt. Fees	33		0	(33)	-100.00%	45	(45)	-100.00%
13	635.8 Contractual Services - Other	360		92	(268)	-75.80%	519	(427)	-82.29%
14	641.8 Rental of Building/Real Prop.	98		37	(61)	-62.53%	134	(97)	-72.57%
15	642.8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	13		1	(12)	-92.45%	18	(17)	-94.47%
17	656.8 Insurance - Vehicle	261		112	(149)	-57.20%	357	(245)	-68.67%
18	657.8 Insurance - General Liability	367		130	(237)	-64.58%	501	(371)	-74.07%
19	658.8 Insurance - Workman's Comp.	140		79	(61)	-43.47%	191	(112)	-58.62%
20	659.8 Insurance - Other	49		76	27	55.35%	67	9	13.72%
21	660.8 Advertising Expense	0		8	8	N.A.	0	8	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1,256		0	(1,256)	-100.00%	1,716	(1,716)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	3		0	(3)	-100.00%	4	(4)	-100.00%
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	917		1,000	83	9.10%	1,253	(252)	-20.14%
26	**TOTAL WATER O&M EXPENSES**	**5,201**		**4,843**	**(358)**	**-6.89%**	**7,105**	**(2,262)**	**-31.84%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,942**		**4,843**	**901**	**22.85%**	**5,385**	**(542)**	**-11.20%**
28	**Average ERC's**	**134**		**159**	**25**	**18.86%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**36.61%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 / Samira Villas

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	18		42	24	133.69%	21	21	102.98%
2	603.8 Salaries & Wages - Officers, Etc.	4		0	(4)	-100.00%	5	(5)	-100.00%
3	604.8 Employee Pensions & Benefits			8	8	N.A.	0	8	N.A.
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			1	1	N.A.	0	1	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			3	3	N.A.	0	3	N.A.
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.	2		3	1	69.12%	2	1	46.89%
11	633.8 Contractual Services - Legal	1		1	0	37.53%	1	0	19.46%
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other			2	2	N.A.	0	2	N.A.
14	641.8 Rental of Building/Real Prop.			1	1	N.A.	0	1	N.A.
15	642.8 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.8 Transportation Expense			0	0	N.A.	0	0	N.A.
17	656.8 Insurance - Vehicle	2		2	(0)	-0.27%	2	(0)	-13.37%
18	657.8 Insurance - General Liability	2		2	0	16.07%	2	0	0.82%
19	658.8 Insurance - Workman's Comp.	2		1	(1)	-29.33%	2	(1)	-36.62%
20	659.8 Insurance - Other			1	1	N.A.	0	1	N.A.
21	660.8 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	5		0	(5)	-100.00%	6	(6)	-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	10		18	8	78.64%	12	6	55.17%
26	**TOTAL WATER O&M EXPENSES**	**46**		**86**	**40**	**88.00%**	**53**	**34**	**63.29%**
27	**SUBTOTAL (less accts. 666 & 667)**	**41**		**86**	**45**	**110.92%**	**47**	**39**	**45.42%**
28	**Average ERC's**	**13**		**13**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**15.13%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322

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 / Saratoga Harbour

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	456		841	385	84.34%	745	96	12.86%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	80		160	80	100.23%	131	30	22.59%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	0		14	14	N.A.	0	14	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		70	70	N.A.	0	70	N.A.
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.			68	68	N.A.	0	68	N.A.
11	633.8 Contractual Services - Legal			28	28	N.A.	0	28	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	189		33	(156)	-82.63%	309	(276)	-89.36%
14	641.8 Rental of Building/Real Prop.			13	13	N.A.	0	13	N.A.
15	642.8 Rental of Equipment	88		0	(88)	-99.43%	144	(143)	-99.65%
16	650.8 Transportation Expense	223		0	(223)	-99.84%	364	(364)	-99.90%
17	656.8 Insurance - Vehicle			40	40	N.A.	0	40	N.A.
18	657.8 Insurance - General Liability	54		46	(8)	-14.02%	88	(42)	-47.36%
19	658.8 Insurance - Workman's Comp.			28	28	N.A.	0	28	N.A.
20	659.8 Insurance - Other			27	27	N.A.	0	27	N.A.
21	660.8 Advertising Expense			3	3	N.A.	0	3	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	41		0	(41)	-100.00%	67	(67)	-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	344		357	13	3.81%	562	(205)	-36.44%
26	**TOTAL WATER O&M EXPENSES**	**1,476**		**1,730**	**254**	**17.21%**	**2,410**	**(680)**	**-28.23%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,435**		**1,730**	**295**	**20.56%**	**2,343**	**(613)**	**-35.47%**
28	**Average ERC's**	**31**		**40**	**9**	**29.03%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**63.33%**			

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 / Lake / Silver Lake 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 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 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	7,857	19,665	11,708	147.14%	8,980	10,685	118.98%
2	603.8 Salaries & Wages - Officers, Etc.	647	0	(647)	-100.00%	730	(730)	-100.00%
3	604.8 Employee Pensions & Benefits	3,626	3,744	118	3.26%	4,092	(348)	-8.51%
4	610.8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	203	338	135	66.57%	229	109	47.58%
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	48	1,627	1,579	3289.74%	54	1,573	2903.44%
9	631.8 Contractual Services - Engr.	15	3	(12)	-78.56%	17	(14)	-81.00%
10	632.8 Contractual Services - Acct.	1,254	1,581	327	26.10%	1,415	166	11.73%
11	633.8 Contractual Services - Legal	188	643	455	242.00%	212	431	203.02%
12	634.8 Contractual Services - Mgmt. Fees	34	0	(34)	-100.00%	38	(38)	-100.00%
13	635.8 Contractual Services - Other	913	768	(145)	-15.93%	1,030	(263)	-25.51%
14	641.8 Rental of Building/Real Prop.	200	307	107	53.26%	226	81	35.80%
15	642.8 Rental of Equipment	69	12	(57)	-83.15%	78	(66)	-85.07%
16	650.8 Transportation Expense	192	8	(184)	-95.73%	217	(209)	-96.22%
17	656.8 Insurance - Vehicle	1,152	933	(219)	-19.05%	1,300	(368)	-28.28%
18	657.8 Insurance - General Liability	1,182	1,085	(97)	-8.18%	1,334	(249)	-18.65%
19	658.8 Insurance - Workman's Comp.	1,135	661	(474)	-41.76%	1,281	(620)	-48.42%
20	659.8 Insurance - Other	383	635	252	65.93%	432	203	47.02%
21	660.8 Advertising Expense	30	67	37	123.35%	34	33	97.89%
22	666.6 Reg. Comm. Exp. - Rate Case Amort.	3,982	0	(3,982)	-100.00%	4,494	(4,494)	-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	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	7,248	8,352	1,104	15.23%	8,180	171	2.10%
26	**TOTAL WATER O&M EXPENSES**	**30,461**	**40,428**	**9,967**	**32.72%**	**34,379**	**6,050**	**17.60%**
27	**SUBTOTAL (less accts. 666 & 667)**	**26,476**	**40,428**	**13,952**	**52.70%**	**29,881**	**10,547**	**26.09%**
28	**Average ERC's**	**1,199**	**1,232**	**33**	**2.75%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**12.86%**			

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 / Putnam / Silver Lake Oaks

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 12/31/90	(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	2,077		547	(1,530)	-73.67%	2,015	(1,468)	-72.86%
2	603.8 Salaries & Wages - Officers, Etc.	2		0	(2)	-100.00%	2	(2)	-100.00%
3	604.8 Employee Pensions & Benefits	311		104	(207)	-66.52%	302	(198)	-65.49%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	20		9	(11)	-52.99%	19	(10)	-51.54%
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	181		45	(136)	-75.00%	176	(130)	-74.24%
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.	128		44	(84)	-65.65%	124	(80)	-64.59%
11	633.8 Contractual Services - Legal	65		18	(47)	-72.49%	63	(45)	-71.65%
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	152		21	(131)	-85.96%	147	(126)	-85.53%
14	641.8 Rental of Building/Real Prop.	(1)		9	10	-952.36%	(1)	9	-978.53%
15	642.8 Rental of Equipment	14		0	(14)	-97.69%	14	(13)	-97.62%
16	650.8 Transportation Expense	20		0	(20)	-98.86%	19	(19)	-98.83%
17	656.8 Insurance - Vehicle	116		26	(90)	-77.65%	113	(87)	-76.96%
18	657.8 Insurance - General Liability	142		30	(112)	-78.75%	138	(108)	-78.09%
19	658.8 Insurance - Workman's Comp.			18	18	N.A.	0	18	N.A.
20	659.8 Insurance - Other	19		18	(1)	-6.99%	18	(1)	-4.14%
21	660.8 Advertising Expense	15		2	(13)	-87.58%	15	(13)	-87.20%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	65		0	(65)	-100.00%	63	(63)	-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	803		232	(571)	-71.08%	779	(547)	-70.19%
26	**TOTAL WATER O&M EXPENSES**	**4,129**		**1,124**	**(3,005)**	**-72.77%**	**4,006**	**(2,882)**	**-71.94%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,064**		**1,124**	**(2,940)**	**-72.34%**	**3,943**	**(2,819)**	**-250.73%**
28	**Average ERC's**	**29**		**27**	**(2)**	**-6.90%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**-2.98%**			

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 / Skycrest

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	792	2,419	1,627	205.39%	1,256	1,163	92.61%
2	603.8 Salaries & Wages - Officers, Etc.	115	0	(115)	-100.00%	182	(182)	-100.00%
3	604.8 Employee Pensions & Benefits	197	461	264	133.77%	312	148	47.44%
4	610.8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	51	42	(9)	-18.45%	81	(39)	-48.57%
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	200	200	N.A.	0	200	N.A.
9	631.8 Contractual Services - Engr.	17	0	(17)	-97.67%	27	(27)	-99.53%
10	632.8 Contractual Services - Acct.	151	194	43	28.80%	239	(45)	-18.77%
11	633.8 Contractual Services - Legal	31	79	48	155.10%	49	30	60.89%
12	634.8 Contractual Services - Mgmt. Fees	47	0	(47)	-100.00%	75	(75)	-100.00%
13	635.8 Contractual Services - Other	30	94	64	214.69%	48	47	98.48%
14	641.8 Rental of Building/Real Prop.	117	38	(79)	-67.78%	186	(148)	-79.66%
15	642.8 Rental of Equipment	53	1	(52)	-97.30%	84	(83)	-98.30%
16	650.8 Transportation Expense	8	1	(7)	-87.41%	13	(12)	-92.06%
17	656.8 Insurance - Vehicle	309	115	(194)	-62.88%	490	(375)	-76.59%
18	657.8 Insurance - General Liability	188	133	(55)	-29.00%	298	(165)	-55.22%
19	658.8 Insurance - Workman's Comp.	113	81	(32)	-28.08%	179	(98)	-54.64%
20	659.8 Insurance - Other	112	78	(34)	-30.21%	178	(99)	-55.98%
21	660.8 Advertising Expense	9	8	(1)	-8.43%	14	(6)	-42.25%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	70	0	(70)	-100.00%	111	(111)	-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	948	1,027	79	8.35%	1,503	(476)	-31.66%
26	**TOTAL WATER O&M EXPENSES**	**3,358**	**4,972**	**1,614**	**48.08%**	**5,324**	**(352)**	**-6.61%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,288**	**4,972**	**1,684**	**51.23%**	**5,213**	**(241)**	**-4.84%**
28	**Average ERC's**	**87**	**111**	**24**	**27.59%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**58.55%**			

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).

24-Apr-92

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

Company: DUI-SSU / Hernando / Spring Hill 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 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 12/31/82	(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	15,894		475,956	460,062	2894.57%	79,806	396,150	496.39%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits			90,622	90,622	N.A.	0	90,622	N.A.
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			*8,184*	*8,184*	N.A.	*0*	*8,184*	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	15,090		39,380	24,290	160.97%	75,769	(36,389)	-48.03%
9	631.8 Contractual Services - Engr.			78	78	N.A.	0	78	N.A.
10	632.8 Contractual Services - Acct.			38,271	38,271	N.A.	0	38,271	N.A.
11	633.8 Contractual Services - Legal			15,562	15,562	N.A.	0	15,562	N.A.
12	*634.8 Contractual Services - Mgmt. Fees*			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	754		18,577	17,823	2363.85%	3,786	14,791	390.69%
14	641.8 Rental of Building/Real Prop.	3,545		7,419	3,874	109.28%	17,800	(10,381)	-58.32%
15	642.8 Rental of Equipment			281	281	N.A.	0	281	N.A.
16	650.8 Transportation Expense			198	198	N.A.	0	198	N.A.
17	656.8 Insurance - Vehicle			22,570	22,570	N.A.	0	22,570	N.A.
18	657.8 Insurance - General Liability			26,267	26,267	N.A.	0	26,267	N.A.
19	658.8 Insurance - Workman's Comp.			15,992	15,992	N.A.	0	15,992	N.A.
20	659.8 Insurance - Other	1,913		15,381	*13,468*	*704.03%*	*9,605*	*5,776*	*60.13%*
21	660.8 Advertising Expense			1,622	1,622	N.A.	0	1,622	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	14,246		0	(14,246)	-100.00%	71,531	(71,531)	-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	6		202,136	202,130	3368828.31%	30	202,106	670847.20%
26	***TOTAL WATER O&M EXPENSES***	**51,448**		**978,497**	**927,049**	**1801.91%**	**258,328**	**720,169**	**278.76%**
27	**SUBTOTAL (less accts. 666 & 667)**	**37,202**		**978,497**	**941,295**	**2530.23%**	**186,797**	**791,700**	**80.91%**
28	**Average ERC's**	**7,000**		**24,903**	**17,903**	**255.76%**			
29	**Average Consumer Price Index - U**	**96.5**		**136.2**	**40**	**41.14%**			
30				**Compounded Multiplier =**		**402.12%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13625.

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 / St. John's Highlands

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	978		1,662	684	69.96%	1,377	285	20.67%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	170		316	146	86.09%	239	77	32.13%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	0		29	29	N.A.	0	29	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		137	137	N.A.	0	137	N.A.
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.			134	134	N.A.	0	134	N.A.
11	633.8 Contractual Services - Legal			54	54	N.A.	0	54	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	551		65	(486)	-88.23%	776	(711)	-91.64%
14	641.8 Rental of Building/Real Prop.			26	26	N.A.	0	26	N.A.
15	642.8 Rental of Equipment	183		1	(182)	-99.46%	258	(257)	-99.62%
16	650.8 Transportation Expense	242		1	(241)	-99.71%	341	(340)	-99.80%
17	656.8 Insurance - Vehicle			79	79	N.A.	0	79	N.A.
18	657.8 Insurance - General Liability	115		92	(23)	-20.26%	162	(70)	-43.39%
19	658.8 Insurance - Workman's Comp.			56	56	N.A.	0	56	N.A.
20	659.8 Insurance - Other			54	54	N.A.	0	54	N.A.
21	660.8 Advertising Expense			6	6	N.A.	0	6	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	97		0	(97)	-100.00%	137	(137)	-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	720		706	(15)	-2.05%	1,015	(309)	-30.46%
26	**TOTAL WATER O&M EXPENSES**	**3,056**		**3,416**	**360**	**11.77%**	**4,304**	**(888)**	**-20.64%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,959**		**3,416**	**457**	**15.44%**	**4,168**	**(752)**	**-22.01%**
28	**Average ERC's**	**71**		**79**	**8**	**11.27%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**40.84%**			

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 / Lake / Stone Mountain

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) %
1	601.8 Salaries & Wages - Employees	53		126	73	138.10%	56	70	123.53%
2	603.8 Salaries & Wages - Officers, Etc.	8		0	(8)	-100.00%	9	(9)	-100.00%
3	604.8 Employee Pensions & Benefits	13		24	11	84.82%	14	10	73.52%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	3		2	(1)	-27.67%	3	(1)	-32.10%
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		10	10	N.A.	0	10	N.A.
9	631.8 Contractual Services - Engr.	1		0	(1)	-97.94%	1	(1)	-98.06%
10	632.8 Contractual Services - Acct.	10		10	0	1.47%	11	(1)	-4.74%
11	633.8 Contractual Services - Legal	2		4	2	106.30%	2	2	93.67%
12	634.8 Contractual Services - Mgmt. Fees	3		0	(3)	-100.00%	3	(3)	-100.00%
13	635.8 Contractual Services - Other	2		5	3	146.28%	2	3	131.21%
14	641.8 Rental of Building/Real Prop.	8		2	(6)	-75.41%	8	(7)	-76.92%
15	642.8 Rental of Equipment	4		0	(4)	-98.13%	4	(4)	-98.25%
16	650.8 Transportation Expense	1		0	(1)	-94.74%	1	(1)	-95.06%
17	656.8 Insurance - Vehicle	21		6	(15)	-71.50%	22	(16)	-73.25%
18	657.8 Insurance - General Liability	13		7	(6)	-46.43%	14	(7)	-49.71%
19	658.8 Insurance - Workman's Comp.	8		4	(4)	-47.00%	9	(4)	-50.24%
20	659.8 Insurance - Other	7		4	(3)	-41.74%	7	(3)	-45.31%
21	660.8 Advertising Expense	1		0	(1)	-57.00%	1	(1)	-58.63%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	5		0	(5)	-100.00%	5	(5)	-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	64		54	(10)	-16.26%	68	(15)	-21.38%
26	**TOTAL WATER O&M EXPENSES**	**227**		**258**	**32**	**14.29%**	**242**	**18**	**7.30%**
27	**SUBTOTAL (less accts. 666 & 667)**	**222**		**259**	**37**	**16.86%**	**236**	**23**	**9.85%**
28	**Average ERC's**	**7**		**6**	**(1)**	**-14.29%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**6.52%**			

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 / Volusia / Sugar Mill

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) %
1	601.8 Salaries & Wages - Employees	5,022		12,640	7,618	151.70%	6,783	5,857	86.35%
2	603.8 Salaries & Wages - Officers, Etc.	105		0	(105)	-100.00%	142	(142)	-100.00%
3	604.8 Employee Pensions & Benefits	1,264		2,407	1,143	90.40%	1,707	699	40.97%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	104		217	113	108.98%	140	77	54.72%
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	15		1,046	1,031	6872.35%	20	1,026	5062.03%
9	631.8 Contractual Services - Engr.	32		2	(30)	-93.54%	43	(41)	-95.22%
10	632.8 Contractual Services - Acct.	625		1,016	391	62.62%	844	172	20.40%
11	633.8 Contractual Services - Legal	260		413	153	58.95%	351	62	17.68%
12	634.8 Contractual Services - Mgmt. Fees	121		0	(121)	-100.00%	163	(163)	-100.00%
13	635.8 Contractual Services - Other	100		493	393	393.37%	135	358	265.27%
14	641.8 Rental of Building/Real Prop.	169		197	28	16.58%	228	(31)	-13.69%
15	642.8 Rental of Equipment	0		7	7	N.A.	0	7	N.A.
16	650.8 Transportation Expense	35		5	(30)	-84.96%	47	(42)	-88.86%
17	656.8 Insurance - Vehicle	787		599	(188)	-23.84%	1,063	(464)	-43.61%
18	657.8 Insurance - General Liability	1,383		698	(685)	-49.56%	1,868	(1,170)	-62.66%
19	658.8 Insurance - Workman's Comp.	691		425	(266)	-38.54%	933	(509)	-54.49%
20	659.8 Insurance - Other	161		408	247	153.72%	217	191	87.84%
21	660.8 Advertising Expense			43	43	N.A.	0	43	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	14		0	(14)	-100.00%	19	(19)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	5		0	(5)	-100.00%	7	(7)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	4,717		5,368	651	13.81%	6,371	(1,003)	-15.74%
26	**TOTAL WATER O&M EXPENSES**	**15,610**		**25,987**	**10,377**	**66.47%**	**21,084**	**4,902**	**23.25%**
27	**SUBTOTAL (less accts. 666 & 667)**	**15,591**		**25,987**	**10,396**	**66.68%**	**21,059**	**4,928**	**18.96%**
28	**Average ERC's**	**537**		**630**	**93**	**17.32%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multipler =**		**35.07%**			

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 Multipler = (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 / Sugar Mill 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) %
1	601.8 Salaries & Wages - Employees	19,658		37,984	18,326	93.22%	24,401	13,583	55.66%
2	603.8 Salaries & Wages - Officers, Etc.	1,583		0	(1,583)	-100.00%	1,965	(1,965)	-100.00%
3	604.8 Employee Pensions & Benefits	8,940		7,232	(1,708)	-19.10%	11,097	(3,865)	-34.83%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	846		653	(193)	-22.80%	1,050	(397)	-37.81%
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	179		3,143	2,964	1655.74%	222	2,921	1314.45%
9	631.8 Contractual Services - Engr.	38		6	(32)	-83.65%	47	(41)	-86.83%
10	632.8 Contractual Services - Acct.	3,058		3,054	(4)	-0.12%	3,796	(742)	-19.54%
11	633.8 Contractual Services - Legal	458		1,242	784	171.16%	569	673	118.45%
12	634.8 Contractual Services - Mgmt. Fees	89		0	(89)	-100.00%	110	(110)	-100.00%
13	635.8 Contractual Services - Other	2,256		1,483	(773)	-34.28%	2,800	(1,318)	-47.06%
14	641.8 Rental of Building/Real Prop.	3,029		592	(2,437)	-80.45%	3,760	(3,168)	-84.25%
15	642.8 Rental of Equipment	165		22	(143)	-86.39%	205	(182)	-89.03%
16	650.8 Transportation Expense	509		16	(493)	-96.89%	632	(616)	-97.50%
17	656.8 Insurance - Vehicle	2,853		1,801	(1,052)	-36.87%	3,541	(1,740)	-49.14%
18	657.8 Insurance - General Liability	2,946		2,096	(850)	-28.84%	3,657	(1,561)	-42.68%
19	658.8 Insurance - Workman's Comp.	2,829		1,276	(1,553)	-54.89%	3,512	(2,235)	-63.66%
20	659.8 Insurance - Other	954		1,227	273	28.67%	1,184	43	3.66%
21	660.8 Advertising Expense	75		129	54	72.56%	93	36	39.02%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	45		0	(45)	-100.00%	56	(56)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	8		0	(8)	-100.00%	10	(10)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	25,282		16,132	(9,150)	-36.19%	31,382	(15,251)	-48.60%
26	**TOTAL WATER O&M EXPENSES**	**75,800**		**78,089**	**2,289**	**3.02%**	**94,090**	**(16,000)**	**-17.01%**
27	**SUBTOTAL (less accts. 666 & 667)**	**75,747**		**78,089**	**2,342**	**3.09%**	**94,024**	**(15,935)**	**-20.41%**
28	**Average ERC's**	**3,797**		**4,291**	**494**	**13.01%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**24.13%**			

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 / Washington / Sunny Hills 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	1,340		8,749	7,409	552.94%	2,155	6,595	306.04%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits			1,666	1,666	N.A.	0	1,666	N.A.
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			150	150	N.A.	0	150	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			724	724	N.A.	0	724	N.A.
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			704	704	N.A.	0	704	N.A.
11	633.8 Contractual Services - Legal			286	286	N.A.	0	286	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other			342	342	N.A.	0	342	N.A.
14	641.8 Rental of Building/Real Prop.	913		136	(777)	-85.06%	1,468	(1,332)	-90.71%
15	642.8 Rental of Equipment			5	5	N.A.	0	5	N.A.
16	650.8 Transportation Expense	3,131		4	(3,127)	-99.88%	5,035	(5,031)	-99.93%
17	656.8 Insurance - Vehicle			415	415	N.A.	0	415	N.A.
18	657.8 Insurance - General Liability			483	483	N.A.	0	483	N.A.
19	658.8 Insurance - Workman's Comp.			294	294	N.A.	0	294	N.A.
20	659.8 Insurance - Other	733		283	(450)	-61.43%	1,179	(896)	-76.01%
21	660.8 Advertising Expense			30	30	N.A.	0	30	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1,251		0	(1,251)	-100.00%	2,012	(2,012)	-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	7,779		3,716	(4,063)	-52.23%	12,509	(8,793)	-70.29%
26	**TOTAL WATER O&M EXPENSES**	**15,147**		**17,987**	**2,840**	**18.75%**	**24,357**	**(6,370)**	**-26.15%**
27	**SUBTOTAL (less accts. 666 & 667)**	**13,896**		**17,987**	**4,091**	**29.44%**	**22,345**	**(4,358)**	**-24.23%**
28	**Average ERC's**	**466**		**603**	**137**	**29.40%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**60.80%**			

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 / Lake / Sunshine Parkway

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 12/31/87	(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	71		147	76	107.36%	39	109	280.49%
2	603.8 Salaries & Wages - Officers, Etc.	8		0	(8)	-100.00%	4	(4)	-100.00%
3	604.8 Employee Pensions & Benefits	14		28	14	100.23%	8	20	267.40%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	2		3	1	26.57%	1	1	132.25%
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		12	12	N.A.	0	12	N.A.
9	631.8 Contractual Services - Engr.	1		0	(1)	-97.59%	1	(1)	-95.58%
10	632.8 Contractual Services - Acct.	3		12	9	294.61%	2	10	624.08%
11	633.8 Contractual Services - Legal	16		5	(11)	-68.92%	9	(4)	-44.80%
12	634.8 Contractual Services - Mgmt. Fees	2		0	(2)	-100.00%	1	(1)	-100.00%
13	635.8 Contractual Services - Other	82		6	(76)	-92.99%	45	(39)	-87.14%
14	641.8 Rental of Building/Real Prop.	3		2	(1)	-23.51%	2	1	40.36%
15	642.8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.8 Transportation Expense	1		0	(1)	-93.87%	1	(0)	-88.75%
17	656.8 Insurance - Vehicle	16		7	(9)	-56.87%	9	(2)	-19.94%
18	657.8 Insurance - General Liability	23		8	(15)	-64.67%	13	(4)	-35.18%
19	658.8 Insurance - Workman's Comp.	9		5	(4)	-45.04%	5	0	0.86%
20	659.8 Insurance - Other	3		5	2	58.59%	2	3	191.01%
21	660.8 Advertising Expense	0		1	1	N.A.	0	1	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	8		0	(8)	-100.00%	4	(4)	-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	425		63	(362)	-85.29%	232	(169)	-73.00%
26	**TOTAL WATER O&M EXPENSES**	**667**		**303**	**(364)**	**-55.94%**	**374**	**(72)**	**-19.16%**
27	**SUBTOTAL (less accts. 666 & 667)**	**679**		**303**	**(376)**	**-55.42%**	**370**	**(67)**	**-18.26%**
28	**Average ERC's**	**88**		**40**	**(48)**	**-54.55%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**-45.50%**			

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 / Osceola / Tropical 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 12/31/79	(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			11,631	11,631	N.A.	0	11,631	N.A.
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	706		2,214	1,508	213.67%	1,625	589	36.27%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			200	200	N.A.	0	200	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			962	962	N.A.	0	962	N.A.
9	631.8 Contractual Services - Engr.			2	2	N.A.	0	2	N.A.
10	632.8 Contractual Services - Acct.			935	935	N.A.	0	935	N.A.
11	633.8 Contractual Services - Legal			380	380	N.A.	0	380	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other			454	454	N.A.	0	454	N.A.
14	641.8 Rental of Building/Real Prop.			181	181	N.A.	0	181	N.A.
15	642.8 Rental of Equipment			7	7	N.A.	0	7	N.A.
16	650.8 Transportation Expense			5	5	N.A.	0	5	N.A.
17	656.8 Insurance - Vehicle			552	552	N.A.	0	552	N.A.
18	657.8 Insurance - General Liability	866		642	(224)	-25.88%	1,993	(1,351)	-67.80%
19	658.8 Insurance - Workman's Comp.			391	391	N.A.	0	391	N.A.
20	659.8 Insurance - Other			376	376	N.A.	0	376	N.A.
21	660.8 Advertising Expense			40	40	N.A.	0	40	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	8,366		0	(8,366)	-100.00%	19,257	(19,257)	-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	930		4,940	4,010	431.13%	2,141	2,799	130.74%
26	**TOTAL WATER O&M EXPENSES**	**10,868**		**23,911**	**13,043**	**120.01%**	**25,016**	**(1,105)**	**-4.42%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,502**		**23,911**	**21,409**	**855.68%**	**5,758**	**18,152**	**75.91%**
28	**Average ERC's**	**445**		**546**	**101**	**22.70%**			
29	**Average Consumer Price Index - U**	**72.6**		**136.2**	**64**	**87.60%**			
30				**Compounded Multiplier =**		**130.18%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10902.

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 / Orange / University Shores

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 06/30/79	(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			59,395	59,395	N.A.	0	59,395	N.A.
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	832		11,309	10,477	1259.22%	8,372	2,937	35.08%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			1,021	1,021	N.A.	0	1,021	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			4,914	4,914	N.A.	0	4,914	N.A.
9	631.8 Contractual Services - Engr.			10	10	N.A.	0	10	N.A.
10	632.8 Contractual Services - Acct.			4,776	4,776	N.A.	0	4,776	N.A.
11	633.8 Contractual Services - Legal			1,942	1,942	N.A.	0	1,942	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other			2,318	2,318	N.A.	0	2,318	N.A.
14	641.8 Rental of Building/Real Prop.			926	926	N.A.	0	926	N.A.
15	642.8 Rental of Equipment			35	35	N.A.	0	35	N.A.
16	650.8 Transportation Expense			25	25	N.A.	0	25	N.A.
17	656.8 Insurance - Vehicle			2,816	2,816	N.A.	0	2,816	N.A.
18	657.8 Insurance - General Liability	1,422		3,278	1,856	130.51%	14,309	(11,031)	-77.09%
19	658.8 Insurance - Workman's Comp.			1,996	1,996	N.A.	0	1,996	N.A.
20	659.8 Insurance - Other			1,919	1,919	N.A.	0	1,919	N.A.
21	660.8 Advertising Expense			202	202	N.A.	0	202	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			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	1,020		25,225	24,205	2372.99%	10,264	14,961	145.76%
26	**TOTAL WATER O&M EXPENSES**	**3,274**		**122,107**	**118,833**	**3629.59%**	**32,945**	**89,162**	**270.64%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,274**		**122,107**	**118,833**	**3629.59%**	**32,945**	**89,162**	**73.02%**
28	**Average ERC's**	**547**		**2,934**	**2,387**	**436.38%**			
29	**Average Consumer Price Index - U**	**72.6**		**136.2**	**64**	**87.60%**			
30				**Compounded Multiplier =**		**906.27%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10858.

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 / Venetian Village

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	916		2,755	1,839	200.79%	1,510	1,245	82.46%
2	603.8 Salaries & Wages - Officers, Etc.	133		0	(133)	-100.00%	219	(219)	-100.00%
3	604.8 Employee Pensions & Benefits	228		525	297	130.08%	376	149	39.57%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	59		47	(12)	-19.70%	97	(50)	-51.29%
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%	33	(33)	-98.63%
10	632.8 Contractual Services - Acct.	175		222	47	26.60%	288	(67)	-23.20%
11	633.8 Contractual Services - Legal	36		90	54	150.23%	59	31	51.79%
12	634.8 Contractual Services - Mgmt. Fees	54		0	(54)	-100.00%	89	(89)	-100.00%
13	635.8 Contractual Services - Other	35		108	73	207.26%	58	50	86.39%
14	641.8 Rental of Building/Real Prop.	135		43	(92)	-68.19%	223	(180)	-80.70%
15	642.8 Rental of Equipment	61		2	(59)	-97.33%	101	(99)	-98.38%
16	650.8 Transportation Expense	9		1	(8)	-87.25%	15	(14)	-92.26%
17	656.8 Insurance - Vehicle	357		131	(226)	-63.40%	589	(458)	-77.80%
18	657.8 Insurance - General Liability	217		152	(65)	-29.93%	358	(206)	-57.49%
19	658.8 Insurance - Workman's Comp.	130		93	(37)	-28.79%	214	(122)	-56.80%
20	659.8 Insurance - Other	129		89	(40)	-30.98%	213	(124)	-58.13%
21	660.8 Advertising Expense	11		9	(2)	-14.66%	18	(9)	-48.23%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	192		0	(192)	-100.00%	317	(317)	-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	1,095		1,170	75	6.86%	1,805	(635)	-35.18%
26	**TOTAL WATER O&M EXPENSES**	**3,992**		**5,864**	**1,872**	**41.89%**	**6,581**	**(916)**	**-13.93%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,800**		**5,664**	**1,864**	**49.06%**	**6,264**	**(600)**	**-10.59%**
28	**Average ERC's**	**98**		**130**	**32**	**32.65%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**64.85%**			

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 / Putnam / Welaka

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	1,197		1,935	738	61.60%	1,663	271	16.32%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	193		368	175	90.89%	268	100	37.40%
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		160	160	N.A.	0	160	N.A.
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.			156	156	N.A.	0	156	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	190		76	(114)	-60.25%	264	(188)	-71.39%
14	641.8 Rental of Building/Real Prop.			30	30	N.A.	0	30	N.A.
15	642.8 Rental of Equipment	209		1	(208)	-99.45%	290	(289)	-99.61%
16	650.8 Transportation Expense	277		1	(276)	-99.71%	385	(384)	-99.79%
17	656.8 Insurance - Vehicle			92	92	N.A.	0	92	N.A.
18	657.8 Insurance - General Liability	131		107	(24)	-18.48%	182	(75)	-41.32%
19	658.8 Insurance - Workman's Comp.			65	65	N.A.	0	65	N.A.
20	659.8 Insurance - Other			63	63	N.A.	0	63	N.A.
21	660.8 Advertising Expense			7	7	N.A.	0	7	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	100		0	(100)	-100.00%	139	(139)	-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	818		822	4	0.45%	1,137	(315)	-27.70%
26	**TOTAL WATER O&M EXPENSES**	**3,115**		**3,978**	**863**	**27.69%**	**4,328**	**(350)**	**-8.09%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,015**		**3,978**	**963**	**31.92%**	**4,189**	**(211)**	**-5.31%**
28	**Average ERC's**	**82**		**90**	**8**	**9.76%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**38.93%**			

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 / Lake / Western Shores

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	1,496		5,847	4,351	290.84%	3,177	2,670	84.04%
2	603.8 Salaries & Wages - Officers, Etc.	218		0	(218)	-100.00%	463	(463)	-100.00%
3	604.8 Employee Pensions & Benefits	373		1,113	740	198.46%	792	321	40.54%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	100		101	1	0.53%	212	(112)	-52.66%
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		484	484	N.A.	0	484	N.A.
9	631.8 Contractual Services - Engr.	32		1	(31)	-97.01%	68	(67)	-98.59%
10	632.8 Contractual Services - Acct.	286		470	184	64.39%	607	(137)	-22.59%
11	633.8 Contractual Services - Legal	58		191	133	229.60%	123	68	55.21%
12	634.8 Contractual Services - Mgmt. Fees	89		0	(89)	-100.00%	189	(189)	-100.00%
13	635.8 Contractual Services - Other	57		228	171	300.38%	121	107	88.54%
14	641.8 Rental of Building/Real Prop.	220		91	(129)	-58.57%	467	(376)	-80.49%
15	642.8 Rental of Equipment	99		3	(96)	-96.51%	210	(207)	-98.36%
16	650.8 Transportation Expense	15		2	(13)	-83.76%	32	(29)	-92.35%
17	656.8 Insurance - Vehicle	583		277	(306)	-52.44%	1,238	(961)	-77.61%
18	657.8 Insurance - General Liability	355		323	(32)	-9.10%	754	(431)	-57.20%
19	658.8 Insurance - Workman's Comp.	213		196	(17)	-7.77%	452	(256)	-56.57%
20	659.8 Insurance - Other	211		189	(22)	-10.45%	448	(259)	-57.83%
21	660.8 Advertising Expense	17		20	3	17.19%	36	(16)	-44.82%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	311		0	(311)	-100.00%	660	(660)	-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	1,788		2,483	695	38.88%	3,797	(1,314)	-34.60%
26	**TOTAL WATER O&M EXPENSES**	**6,521**		**12,020**	**5,499**	**84.33%**	**13,848**	**(1,828)**	**-13.20%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,210**		**12,020**	**5,810**	**93.57%**	**13,188**	**(1,167)**	**-8.71%**
28	**Average ERC's**	**158**		**270**	**112**	**70.89%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**112.36%**			

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 / Orange / Westmont

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) %
1	601.8 Salaries & Wages - Employees	774		2,566	1,792	231.51%	980	1,586	161.77%
2	603.8 Salaries & Wages - Officers, Etc.	23		0	(23)	-100.00%	29	(29)	-100.00%
3	604.8 Employee Pensions & Benefits	282		489	207	73.24%	357	131	36.80%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	23		44	21	91.82%	29	15	51.47%
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			212	212	N.A.	0	212	N.A.
9	631.8 Contractual Services - Engr.	7		0	(7)	-94.00%	9	(8)	-85.27%
10	632.8 Contractual Services - Acct.	139		206	67	48.43%	176	30	17.20%
11	633.8 Contractual Services - Legal	58		84	26	44.64%	73	10	14.21%
12	634.8 Contractual Services - Mgmt. Fees	27		0	(27)	-100.00%	34	(34)	-100.00%
13	635.8 Contractual Services - Other	22		100	78	355.24%	28	72	259.46%
14	641.8 Rental of Building/Real Prop.	38		40	2	5.25%	48	(8)	-16.89%
15	642.8 Rental of Equipment			2	2	N.A.	0	2	N.A.
16	650.8 Transportation Expense	8		1	(7)	-86.64%	10	(9)	-88.45%
17	656.8 Insurance - Vehicle	176		122	(54)	-30.87%	223	(101)	-45.41%
18	657.8 Insurance - General Liability	311		142	(169)	-54.47%	394	(252)	-64.05%
19	658.8 Insurance - Workman's Comp.	153		86	(67)	-43.65%	194	(108)	-55.51%
20	659.8 Insurance - Other	36		83	47	130.34%	46	37	81.88%
21	660.8 Advertising Expense			9	9	N.A.	0	9	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	2		0	(2)	-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	693		1,090	397	57.25%	878	212	24.17%
26	**TOTAL WATER O&M EXPENSES**	**2,775**		**5,275**	**2,500**	**90.10%**	**3,514**	**1,761**	**50.10%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,770**		**5,275**	**2,505**	**90.44%**	**3,508**	**1,767**	**33.50%**
28	**Average ERC's**	**110**		**121**	**11**	**10.00%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**26.64%**			

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 / Osceola / Windsong

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	332		2,292	1,960	590.51%	1,444	848	58.76%
2	603.8 Salaries & Wages - Officers, Etc.	46		0	(46)	-100.00%	200	(200)	-100.00%
3	604.8 Employee Pensions & Benefits	79		436	357	452.52%	344	93	27.03%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	20		39	19	97.09%	87	(48)	-54.69%
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			190	190	N.A.	0	190	N.A.
9	631.8 Contractual Services - Engr.	7		0	(7)	-94.64%	30	(30)	-98.77%
10	632.8 Contractual Services - Acct.	61		184	123	202.19%	265	(81)	-30.52%
11	633.8 Contractual Services - Legal	12		75	63	524.62%	52	23	43.61%
12	634.8 Contractual Services - Mgmt. Fees	19		0	(19)	-100.00%	83	(83)	-100.00%
13	635.8 Contractual Services - Other	12		89	77	645.67%	52	37	71.44%
14	641.8 Rental of Building/Real Prop.	47		36	(11)	-23.97%	204	(169)	-82.52%
15	642.8 Rental of Equipment	21		1	(20)	-93.54%	91	(90)	-98.52%
16	650.8 Transportation Expense	3		1	(2)	-68.17%	13	(12)	-92.68%
17	656.8 Insurance - Vehicle	124		109	(15)	-12.33%	539	(431)	-79.84%
18	657.8 Insurance - General Liability	75		127	52	68.69%	326	(200)	-61.22%
19	658.8 Insurance - Workman's Comp.	45		77	32	71.17%	196	(119)	-60.64%
20	659.8 Insurance - Other	45		74	29	64.63%	196	(122)	-62.15%
21	660.8 Advertising Expense	4		8	4	95.28%	17	(10)	-55.10%
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	267		974	707	264.65%	1,161	(188)	-16.16%
26	**TOTAL WATER O&M EXPENSES**	**1,219**		**4,713**	**3,494**	**286.63%**	**5,302**	**(589)**	**-11.11%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,219**		**4,713**	**3,494**	**286.63%**	**5,302**	**(589)**	**-12.50%**
28	**Average ERC's**	**30**		**105**	**75**	**250.00%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**334.95%**			

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 / Duval / Woodmere

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 05/31/89	(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) %
1	601.8 Salaries & Wages - Employees	13,353		22,631	9,277	69.47%	14,786	7,845	53.05%
2	603.8 Salaries & Wages - Officers, Etc.	251		0	(251)	-100.00%	278	(278)	-100.00%
3	604.8 Employee Pensions & Benefits	3,400		4,309	909	26.75%	3,764	545	14.47%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	239		389	150	62.63%	265	124	46.87%
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	36		1,872	1,836	5035.61%	40	1,832	4538.06%
9	631.8 Contractual Services - Engr.	66		4	(62)	-94.39%	73	(69)	-94.93%
10	632.8 Contractual Services - Acct.	1,624		1,820	196	12.04%	1,798	21	1.19%
11	633.8 Contractual Services - Legal	568		740	172	30.37%	628	111	17.74%
12	634.8 Contractual Services - Mgmt. Fees	207		0	(207)	-100.00%	229	(229)	-100.00%
13	635.8 Contractual Services - Other	553		883	331	59.82%	612	271	44.34%
14	641.8 Rental of Building/Real Prop.	776		353	(423)	-54.52%	859	(506)	-58.92%
15	642.8 Rental of Equipment	7		13	6	83.81%	8	5	66.01%
16	650.8 Transportation Expense	209		9	(200)	-95.50%	232	(222)	-95.93%
17	656.8 Insurance - Vehicle	1,690		1,073	(617)	-36.51%	1,872	(799)	-42.67%
18	657.8 Insurance - General Liability	2,006		1,249	(757)	-37.72%	2,221	(972)	-43.76%
19	658.8 Insurance - Workman's Comp.	1,860		760	(1,100)	-59.13%	2,060	(1,300)	-63.09%
20	659.8 Insurance - Other	470		731	261	55.45%	521	210	40.39%
21	660.8 Advertising Expense	0		77	77	N.A.	0	77	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	3,921		0	(3,921)	-100.00%	4,342	(4,342)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	10		0	(10)	-100.00%	11	(11)	-100.00%
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	11,869		9,611	(2,258)	-19.02%	13,142	(3,531)	-26.87%
26	**TOTAL WATER O&M EXPENSES**	**43,116**		**46,525**	**3,409**	**7.91%**	**47,741**	**(1,216)**	**-2.55%**
27	**SUBTOTAL (less accts. 666 & 667)**	**39,185**		**46,525**	**7,340**	**18.73%**	**43,388**	**3,137**	**6.74%**
28	**Average ERC's**	**1,483**		**1,495**	**12**	**0.81%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**10.73%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871

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 / Woodlans

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	193		358	164	84.81%	231	126	54.59%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	40		68	28	70.19%	48	20	42.36%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	0		6	6	N.A.	0	6	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		30	30	N.A.	0	30	N.A.
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.			29	29	N.A.	0	29	N.A.
11	633.8 Contractual Services - Legal			12	12	N.A.	0	12	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	190		14	(176)	-92.65%	227	(213)	-93.86%
14	641.8 Rental of Building/Real Prop.			6	6	N.A.	0	6	N.A.
15	642.8 Rental of Equipment	46		0	(46)	-99.54%	55	(55)	-99.62%
16	650.8 Transportation Expense	57		0	(57)	-99.74%	68	(68)	-99.78%
17	656.8 Insurance - Vehicle			17	17	N.A.	0	17	N.A.
18	657.8 Insurance - General Liability	28		20	(8)	-29.53%	33	(14)	-41.05%
19	658.8 Insurance - Workman's Comp.			12	12	N.A.	0	12	N.A.
20	659.8 Insurance - Other			12	12	N.A.	0	12	N.A.
21	660.8 Advertising Expense			1	1	N.A.	0	1	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	19		0	(19)	-100.00%	23	(23)	-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	172		152	(21)	-11.96%	206	(54)	-26.36%
26	**TOTAL WATER O&M EXPENSES**	**746**		**735**	**(11)**	**-1.46%**	**892**	**(157)**	**-17.57%**
27	**SUBTOTAL (less accts. 666 & 667)**	**727**		**735**	**8**	**1.12%**	**869**	**(134)**	**-18.23%**
28	**Average ERC's**	**18**		**17**	**(1)**	**-5.56%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**19.55%**			

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 / Pasco / Zephyr Shores

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 12/31/87	(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) %
1	601.8 Salaries & Wages - Employees	3,250	10,810	7,560	232.63%	6,299	4,511	71.62%
2	603.8 Salaries & Wages - Officers, Etc.	429	0	(429)	-100.00%	831	(831)	-100.00%
3	604.8 Employee Pensions & Benefits	734	2,058	1,324	180.42%	1,423	636	44.68%
4	610.8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	99	186	87	87.76%	192	(6)	-3.13%
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	894	894	N.A.	0	894	N.A.
9	631.8 Contractual Services - Engr.	29	2	(27)	-93.90%	56	(54)	-96.85%
10	632.8 Contractual Services - Acct.	152	869	717	471.88%	295	575	195.05%
11	633.8 Contractual Services - Legal	810	353	(457)	-56.36%	1,570	(1,217)	-77.49%
12	634.8 Contractual Services - Mgmt. Fees	106	0	(106)	-100.00%	205	(205)	-100.00%
13	635.8 Contractual Services - Other	40	422	382	954.88%	78	344	444.25%
14	641.8 Rental of Building/Real Prop.	133	169	36	26.70%	258	(89)	-34.63%
15	642.8 Rental of Equipment	0	6	6	N.A.	0	6	N.A.
16	650.8 Transportation Expense	29	5	(24)	-84.47%	56	(52)	-91.99%
17	656.8 Insurance - Vehicle	818	513	(305)	-37.33%	1,585	(1,073)	-67.67%
18	657.8 Insurance - General Liability	1,150	597	(553)	-48.12%	2,229	(1,632)	-73.23%
19	658.8 Insurance - Workman's Comp.	440	363	(77)	-17.45%	853	(490)	-57.41%
20	659.8 Insurance - Other	156	349	193	123.94%	302	47	15.54%
21	660.8 Advertising Expense	0	37	37	N.A.	0	37	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	410	0	(410)	-100.00%	795	(795)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	9	0	(9)	-100.00%	17	(17)	-100.00%
24	670.8 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
25	675.8 *Miscellaneous Expenses*	2,203	4,591	2,388	108.40%	4,270	321	7.52%
26	**TOTAL WATER O&M EXPENSES**	**10,997**	**22,225**	**11,228**	**102.10%**	**21,315**	**910**	**4.27%**
27	**SUBTOTAL (less accts. 666 & 667)**	**10,578**	**22,225**	**11,647**	**110.10%**	**20,503**	**1,722**	**7.75%**
28	**Average ERC's**	**313**	**506**	**193**	**61.66%**			
29	**Average Consumer Price Index - U**	**113.6**	**136.2**	**23**	**19.89%**			
30			Compounded Multiplier =		**93.82%**			

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).

OVERALL COMPARISON OF SYSTEM TOTAL O & M EXPENSES TO GUIDELINE - SEWER
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: All Filed FPSC Systems

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

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-6 (S)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							CALCULATION OF COMPOUND MULTIPLIER					
SEWER SYSTEMS (FPSC)							% Change From Prior Test Year				Test Year Deviation From Guideline	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1 (c)	O & M Expense Guideline 12/31/91	$	%
1	Amelia Island	Nassau	12/31/87	130,399	226,114	95,715	73.40%	15.73%	19.89%	38.76%	180,935	45,178	24.97%
2	Apache Shores	Citrus	12/31/86	13,560	16,370	2,810	20.72%	-2.52%	24.27%	21.14%	16,426	(56)	-0.34%
3	Apple Valley	Seminole	12/31/90	38,808	35,687	(3,121)	-8.04%	0.00%	4.21%	4.21%	40,441	(4,754)	-11.76%
4	Beacon Hills	Duval	05/31/89	231,994	534,513	302,519	130.40%	13.15%	9.84%	24.28%	288,326	246,187	85.38%
5	Beecher's Point	Putnam	12/31/89	6,931	14,822	7,891	113.85%	4.55%	9.84%	14.83%	7,959	6,863	86.23%
6	Burnt Store	Charl / Lee	12/31/89	60,963	69,865	8,902	14.60%	26.07%	9.84%	38.48%	84,419	(14,555)	-17.24%
7	Chuluota	Seminole	12/31/90	21,069	48,649	27,580	130.90%	-1.53%	4.21%	2.62%	21,620	27,029	125.02%
8	Citrus Park	Marion	12/31/88	29,566	56,643	27,077	91.58%	1.19%	15.13%	16.50%	34,445	22,198	64.45%
9	Citrus Springs Util	Citrus	12/31/77	24,195	85,383	61,188	252.89%	46.76%	124.75%	229.86%	79,809	5,574	6.98%
10	Deltona Utilities	Volusia	12/31/82	201,757	696,925	495,168	245.40%	135.95%	41.14%	233.02%	671,900	25,025	3.72%
11	Fisherman's Haven	Martin	12/31/88	17,110	29,236	12,126	70.87%	8.40%	15.13%	24.80%	21,353	7,883	36.92%
12	Fla. Cent. Comm. Pk	Seminole	12/31/90	76,604	86,044	9,440	12.32%	37.08%	4.21%	42.85%	109,427	(23,383)	-21.37%
13	Fox Run	Martin	12/31/88	15,694	28,627	12,933	82.41%	28.57%	15.13%	48.03%	23,231	5,396	23.23%
14	Holiday Haven	Lake	12/31/88	14,860	26,757	11,897	80.06%	-8.93%	15.13%	4.85%	15,581	11,176	71.73%
15	Jungle Den	Volusia	12/31/88	14,689	53,098	38,409	261.48%	8.65%	15.13%	25.09%	18,375	34,723	188.97%
16	Lellani Heights	Martin	09/30/85	43,684	81,794	38,110	87.24%	11.33%	26.58%	40.92%	61,561	20,233	32.87%
17	Leisure Lakes	Highlands	12/31/89	17,295	24,410	7,115	41.14%	6.05%	9.84%	16.48%	20,145	4,265	21.17%
18	Marco Shores Util	Collier	12/31/86	23,443	44,418	20,975	89.47%	43.14%	24.27%	77.88%	41,700	2,719	6.52%
19	Marion Oaks Util	Marion	12/31/85	96,423	203,599	107,176	111.15%	21.55%	26.58%	53.85%	148,349	55,250	37.24%
20	Meredith Manor	Seminole	12/31/90	7,304	8,761	1,457	19.94%	0.00%	4.21%	4.21%	7,611	1,149	15.10%
21	Morningview	Lake	12/31/86	9,095	14,058	4,963	54.57%	-4.17%	24.27%	19.09%	10,831	3,226	29.79%
22	Palm Port	Putnam	04/30/85	8,641	19,656	11,015	127.47%	31.34%	26.58%	66.25%	14,366	5,290	36.82%
23	Palm Terrace	Pasco	12/31/88	86,033	194,383	108,350	125.94%	-0.98%	15.13%	14.01%	98,083	96,300	98.18%
24	Park Manor	Putnam	04/30/85	6,474	12,774	6,300	97.31%	29.17%	26.58%	63.50%	10,585	2,189	20.68%
25	Point O' Woods	Citrus	12/31/89	21,236	22,354	1,118	5.26%	55.70%	9.84%	71.01%	36,317	(13,963)	-38.45%
26	Salt Springs	Marion	12/31/88	14,256	48,742	34,484	241.86%	-7.18%	15.13%	6.86%	15,236	33,506	219.91%
27	Silver Lake Oaks	Putnam	12/31/90	13,892	11,586	(2,306)	-16.60%	-6.90%	4.21%	-2.98%	13,478	(1,892)	-14.04%
28	South Forty	Marion	12/31/88	14,922	33,824	18,902	126.67%	-2.97%	15.13%	11.71%	16,670	17,155	102.91%
29	Spring Hill Util	Hernando	12/31/82	257,923	646,195	388,272	150.54%	141.18%	41.14%	240.40%	877,960	(231,765)	-26.40%
30	Sugar Mill	Volusia	12/31/88	36,631	90,718	54,087	147.65%	19.15%	15.13%	37.18%	50,249	40,469	80.54%

(Continued...)

OVERALL COMPARISON OF SYSTEM TOTAL O & M EXPENSES TO GUIDELINE - SEWER
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: All Filed FPSC Systems

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

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-8 (S)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	SEWER SYSTEMS (FPSC)						CALCULATION OF COMPOUND MULTIPLIER					
							% Change From Prior Test Year				Test Year *Deviation From Guideline*	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier *[(1+a)(1+b)]-1*	O & M Expense Guideline *12/31/91*	$	%
1	Sugar Mill Woods	Citrus	12/31/89	177,613	221,154	43,541	24.51%	12.25%	9.84%	23.30%	218,994	2,159	0.99%
2	Sunny Hills Util	Washington	12/31/86	59,326	52,801	(6,525)	-11.00%	2.89%	24.27%	27.86%	75,855	(23,054)	-30.39%
3	Sunshine Parkway	Lake	12/31/87	8,295	14,892	6,597	79.53%	-41.67%	19.89%	-30.06%	5,801	9,091	156.70%
4	University Shores	Orange	06/30/79	47,475	527,955	480,480	1012.07%	440.72%	87.60%	914.41%	481,590	46,365	9.63%
5	Venetian Village	Lake	12/31/86	12,689	25,403	12,714	100.20%	25.76%	24.27%	56.28%	19,830	5,573	28.10%
6	Woodmere	Duval	05/31/89	176,817	383,464	206,647	116.87%	0.69%	9.84%	10.60%	195,555	187,909	96.09%
7	Zephyr Shores	Pasco	12/31/87	22,528	63,201	40,673	180.55%	61.54%	19.89%	93.68%	43,631	19,570	44.85%
8	**TOTAL - SEWER**			**2,060,196**	**4,754,874**	**2,694,677**	**130.80%**				**4,078,648**	**676,226**	**16.58%**
9	**TOTAL - WATER & SEWER**			**5,213,207**	**12,553,050**	**7,339,842**	**140.79%**				**10,719,653**	**1,833,397**	**17.10%**

385-2

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Nassau / Amelia 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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	701.1-8 Salaries & Wages - Employees	50,659		83,532	32,873	64.89%	70,292	13,240	18.84%
2	703.1-8 Salaries & Wages - Officers, Etc.	262		0	(262)	-100.00%	364	(364)	-100.00%
3	704.1-8 Employee Pensions & Benefits	2,162		15,904	13,742	635.64%	3,000	12,905	430.17%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	19,328		8,519	(10,809)	-55.92%	28,819	(18,300)	-68.23%
6	715.1-8 Purchased Power	37,273		73,304	36,031	96.67%	51,718	21,585	41.74%
7	716.1-8 Fuel for Power Purchased	0		1,124	1,124	N.A.	0	1,124	N.A.
8	718.1-8 Chemicals	3,768		982	(2,786)	-73.95%	5,228	(4,247)	-81.23%
9	720.1-8 Materials and Supplies	1,379		11,708	10,329	749.04%	1,913	9,795	511.90%
10	731.1-8 Contractual Services - Engr.	86		3	(83)	-95.88%	119	(116)	-97.10%
11	732.1-8 Contractual Services - Acct.	297		1,700	1,403	472.26%	412	1,288	312.43%
12	733.1-8 Contractual Services - Legal	1,103		691	(412)	-37.34%	1,530	(839)	-54.84%
13	734.1-8 Contractual Services - Mgmt. Fees	313		0	(313)	-100.00%	434	(434)	-100.00%
14	735.1-8 Contractual Services - Other	929		10,130	9,201	990.46%	1,289	8,841	685.88%
15	741.1-8 Rental of Building/Real Prop.	256		329	73	28.70%	355	(26)	-7.25%
16	742.1-8 Rental of Equipment	15		12	(3)	-16.68%	21	(8)	-39.95%
17	750.1-8 Transportation Expense	1,835		1,618	(217)	-11.82%	2,546	(928)	-36.45%
18	756.1-8 Insurance - Vehicle	1,536		1,002	(534)	-34.74%	2,131	(1,129)	-52.97%
19	757.1-8 Insurance - General Liability	2,165		1,167	(998)	-46.12%	3,004	(1,838)	-61.17%
20	758.1-8 Insurance - Workman's Comp.	827		2,807	1,980	239.38%	1,148	1,659	144.59%
21	759.1-8 Insurance - Other	294		683	389	132.34%	408	275	67.45%
22	760.1-8 Advertising Expense	0		72	72	N.A.	0	72	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	776		0	(776)	-100.00%	1,077	(1,077)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	20		0	(20)	-100.00%	28	(28)	-100.00%
25	770.1-8 Bad Debt Expense	272		1,832	1,560	573.39%	377	1,454	385.31%
26	775.1-8 Miscellaneous Expenses	4,844		8,994	4,150	85.66%	6,721	2,272	33.81%
26	TOTAL SEWER O&M EXPENSES	130,399		225,114	95,715	73.40%	180,935	45,178	24.97%
27	SUBTOTAL (less accts. 766 & 767)	129,603		225,114	96,511	74.47%	179,831	46,283	20.47%
28	Average ERC's	1,354		1,567	213	15.73%			
29	Average Consumer Price Index - U	113.6		136.2	23	19.89%			
30				Compounded Multiplier =		38.76%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Citrus / Apache Shores

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	6,176		9,362	3,186	51.58%	7,481	1,880	25.13%
2	703.1-8 Salaries & Wages - Officers, Etc.	162		0	(162)	-100.00%	196	(196)	-100.00%
3	704.1-8 Employee Pensions & Benefits	276		1,782	1,506	545.83%	334	1,448	433.14%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	900		231	(669)	-74.37%	1,090	(860)	-78.84%
6	715.1-8 Purchased Power	1,905		1,224	(681)	-35.75%	2,308	(1,084)	-46.96%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	391		170	(221)	-56.47%	474	(303)	-64.07%
9	720.1-8 Materials and Supplies	439		315	(124)	-28.20%	532	(217)	-40.73%
10	731.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.1-8 Contractual Services - Acct.	212		189	(23)	-10.66%	257	(67)	-26.25%
12	733.1-8 Contractual Services - Legal	43		77	34	79.11%	52	25	47.86%
13	734.1-8 Contractual Services - Mgmt. Fees	66		0	(66)	-100.00%	80	(80)	-100.00%
14	735.1-8 Contractual Services - Other	139		395	256	184.30%	168	227	134.69%
15	741.1-8 Rental of Building/Real Prop.	163		37	(126)	-77.47%	197	(161)	-81.40%
16	742.1-8 Rental of Equipment	75		1	(74)	-98.14%	91	(89)	-98.47%
17	750.1-8 Transportation Expense	220		739	519	236.01%	267	473	177.38%
18	756.1-8 Insurance - Vehicle	432		112	(320)	-74.14%	523	(412)	-78.65%
19	757.1-8 Insurance - General Liability	263		130	(133)	-50.57%	319	(189)	-59.19%
20	758.1-8 Insurance - Workman's Comp.	158		315	157	99.09%	191	123	64.35%
21	759.1-8 Insurance - Other	156		76	(80)	-51.20%	189	(113)	-59.72%
22	760.1-8 Advertising Expense	13		8	(5)	-38.26%	16	(8)	-49.03%
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	110		204	94	85.56%	133	71	53.18%
26	775.1-8 Miscellaneous Expenses	1,261		1,002	(259)	-20.55%	1,528	(526)	-34.41%
26	**TOTAL SEWER O&M EXPENSES**	13,560		16,370	2,810	20.72%	16,426	(56)	-0.34%
27	**SUBTOTAL (less accts. 766 & 767)**	13,560		16,370	2,810	20.72%	16,426	(56)	-0.34%
28	**Average ERC's**	119		116	(3)	-2.52%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		21.14%			

Notes:

(a) Detailed O & M expense data from this systems last rate case, Order No. 10902, 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Seminole / Apple Valley

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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) %
1	701.1-8 Salaries & Wages - Employees	5,078		5,700	622	12.24%	5,292	408	7.71%
2	703.1-8 Salaries & Wages - Officers, Etc.	107		0	(107)	-100.00%	112	(112)	-100.00%
3	704.1-8 Employee Pensions & Benefits	524		1,085	561	107.11%	546	539	98.74%
4	710.1-8 Purchased Sewage Treatment	25,780		24,270	(1,510)	-5.86%	26,865	(2,595)	-9.66%
5	711.1-8 Sludge Removal Expense	1,252		8	(1,244)	-99.36%	1,305	(1,297)	-99.38%
6	715.1-8 Purchased Power	397		501	104	26.31%	414	88	21.20%
7	716.1-8 Fuel for Power Purchased	26		0	(26)	-100.00%	27	(27)	-100.00%
8	718.1-8 Chemicals	502		412	(90)	-17.84%	523	(111)	-21.16%
9	720.1-8 Materials and Supplies	926		443	(485)	-52.23%	967	(524)	-54.16%
10	731.1-8 Contractual Services - Engr.	12		1	(11)	-95.24%	13	(12)	-95.43%
11	732.1-8 Contractual Services - Acct.	341		281	(60)	-17.67%	355	(75)	-21.00%
12	733.1-8 Contractual Services - Legal	61		114	53	87.13%	64	51	79.57%
13	734.1-8 Contractual Services - Mgmt. Fees	42		0	(42)	-100.00%	44	(44)	-100.00%
14	735.1-8 Contractual Services - Other	92		136	44	48.18%	96	40	42.19%
15	741.1-8 Rental of Building/Real Prop.	39		54	15	39.54%	41	14	33.90%
16	742.1-8 Rental of Equipment	1		2	1	106.45%	1	1	98.11%
17	750.1-8 Transportation Expense	1,249		154	(1,095)	-87.63%	1,302	(1,147)	-88.13%
18	756.1-8 Insurance - Vehicle	266		166	(100)	-37.76%	277	(112)	-40.27%
19	757.1-8 Insurance - General Liability	338		193	(145)	-42.99%	352	(160)	-45.30%
20	758.1-8 Insurance - Workman's Comp.	277		192	(85)	-30.86%	289	(97)	-33.65%
21	759.1-8 Insurance - Other	63		113	50	79.09%	66	47	71.86%
22	760.1-8 Advertising Expense	0		12	12	N.A.	0	12	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	224		0	(224)	-100.00%	233	(233)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	2	(2)	-100.00%
25	770.1-8 Bad Debt Expense	81		303	222	273.50%	84	218	258.42%
26	775.1-8 Miscellaneous Expenses	1,126		1,547	421	37.37%	1,173	373	31.82%
26	**TOTAL SEWER O&M EXPENSES**	**36,808**		**35,687**	**(3,121)**	**-8.04%**	**40,441**	**(4,754)**	**-11.76%**
27	**SUBTOTAL (less accts. 766 & 767)**	**38,582**		**35,687**	**(2,895)**	**-7.50%**	**40,206**	**(4,519)**	**-12.66%**
28	**Average ERC's**	**175**		**175**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

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) = ((30 + 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Duval / Beacon Hills

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89		(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	701.1-8 Salaries & Wages - Employees	55,111		127,682	72,571	131.68%	68,494	59,188	86.41%
2	703.1-8 Salaries & Wages - Officers, Etc.	(26)		0	26	-100.00%	(32)	32	-100.00%
3	704.1-8 Employee Pensions & Benefits	7,004		24,311	17,307	247.10%	8,705	15,606	179.29%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	8,370		68,078	59,709	713.39%	10,402	57,676	554.47%
6	715.1-8 Purchased Power	71,453		80,878	9,424	13.19%	88,803	(7,926)	-8.93%
7	716.1-8 Fuel for Power Purchased	1,383		1,219	(164)	-11.86%	1,719	(500)	-29.08%
8	718.1-8 Chemicals	28,329		129,288	100,958	356.37%	35,208	94,079	267.21%
9	720.1-8 Materials and Supplies	4,941		27,869	22,928	464.05%	6,141	21,728	353.84%
10	731.1-8 Contractual Services - Engr.	134		8	(126)	-93.66%	167	(158)	-94.90%
11	732.1-8 Contractual Services - Acct.	4,080		4,357	278	6.81%	5,070	(713)	-14.06%
12	733.1-8 Contractual Services - Legal	735		1,699	963	131.02%	914	785	85.88%
13	734.1-8 Contractual Services - Mgmt. Fees	437		0	(437)	-100.00%	543	(543)	-100.00%
14	735.1-8 Contractual Services - Other	4,394		20,509	16,115	366.75%	5,461	15,048	275.56%
15	741.1-8 Rental of Building/Real Prop.	464		810	346	74.47%	577	233	40.38%
16	742.1-8 Rental of Equipment	65		2,811	2,746	4233.02%	81	2,730	3386.44%
17	750.1-8 Transportation Expense	8,262		5,451	(2,811)	-34.03%	10,269	(4,818)	-46.92%
18	756.1-8 Insurance - Vehicle	3,187		2,463	(724)	-22.70%	3,961	(1,497)	-37.80%
19	757.1-8 Insurance - General Liability	3,668		2,867	(801)	-21.84%	4,559	(1,692)	-37.11%
20	758.1-8 Insurance - Workman's Comp.	3,501		4,290	789	22.53%	4,352	(61)	-1.41%
21	759.1-8 Insurance - Other	875		1,679	804	91.95%	1,087	592	54.45%
22	760.1-8 Advertsing Expense	0		177	177	N.A.	0	177	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	3,919		0	(3,919)	-100.00%	4,870	(4,870)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	20		0	(20)	-100.00%	24	(24)	-100.00%
25	770.1-8 Bad Debt Expense	1,143		4,502	3,359	294.01%	1,420	3,082	217.03%
26	775.1-8 Miscellaneous Expenses	20,545		23,566	3,021	14.70%	25,534	(1,968)	-7.71%
26	**TOTAL SEWER O&M EXPENSES**	**231,994**		**534,513**	**302,519**	**130.40%**	**288,326**	**246,187**	**85.38%**
27	**SUBTOTAL (less accts. 766 & 767)**	**228,055**		**534,513**	**306,458**	**134.38%**	**283,432**	**251,082**	**46.97%**
28	**Average ERC's**	**2,175**		**2,461**	**286**	**13.15%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**24.28%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Putnam / Beecher's Point

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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) %
1	701.1-8 Salaries & Wages - Employees	3,208		6,642	3,434	107.04%	3,684	2,958	80.30%
2	703.1-8 Salaries & Wages - Officers, Etc.	16		0	(16)	-100.00%	18	(18)	-100.00%
3	704.1-8 Employee Pensions & Benefits	98		1,265	1,167	1190.39%	113	1,152	1023.73%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	211		533	322	152.78%	242	291	120.13%
6	715.1-8 Purchased Power	1,997		2,601	604	30.27%	2,293	308	13.44%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	401		170	(231)	-57.56%	460	(290)	-63.04%
9	720.1-8 Materials and Supplies	137		1,718	1,581	1153.92%	157	1,561	991.97%
10	731.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.1-8 Contractual Services - Acct.	34		27	(7)	-20.42%	39	(12)	-30.69%
12	733.1-8 Contractual Services - Legal	5		11	6	120.05%	6	5	91.63%
13	734.1-8 Contractual Services - Mgmt. Fees	1		0	(1)	-100.00%	1	(1)	-100.00%
14	735.1-8 Contractual Services - Other	49		328	279	569.47%	56	272	483.00%
15	741.1-8 Rental of Building/Real Prop.	5		5	0	4.91%	6	(0)	-8.64%
16	742.1-8 Rental of Equipment	3		277	274	9146.63%	3	274	7952.36%
17	750.1-8 Transportation Expense	282		802	540	206.11%	301	501	166.57%
18	756.1-8 Insurance - Vehicle	28		16	(12)	-43.01%	32	(16)	-50.37%
19	757.1-8 Insurance - General Liability	32		19	(13)	-41.96%	37	(18)	-49.46%
20	758.1-8 Insurance - Workman's Comp.	29		223	194	669.52%	33	190	570.13%
21	759.1-8 Insurance - Other	10		11	1	8.75%	11	(1)	-5.30%
22	760.1-8 Advertising Expense	1		1	0	14.66%	1	(0)	-0.15%
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	67		0	(67)	-100.00%	77	(77)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	20		29	9	45.80%	23	6	26.97%
26	775.1-8 Miscellaneous Expenses	317		143	(174)	-54.85%	364	(221)	-60.68%
26	**TOTAL SEWER O&M EXPENSES**	**6,931**		**14,822**	**7,891**	**113.85%**	**7,959**	**6,863**	**86.23%**
27	**SUBTOTAL (less accts. 766 & 767)**	**6,864**		**14,822**	**7,958**	**115.94%**	**7,882**	**6,940**	**46.82%**
28	**Average ERC's**	**44**		**46**	**2**	**4.55%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**14.83%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Charlotte/Lee / Burnt Store

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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) %
1	701.1-8 Salaries & Wages - Employees	25,725		26,322	597	2.32%	35,623	(9,301)	-26.11%
2	703.1-8 Salaries & Wages - Officers, Etc.	95		0	(95)	-100.00%	132	(132)	-100.00%
3	704.1-8 Employee Pensions & Benefits	579		5,012	4,433	765.59%	802	4,210	525.08%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	1,008		660	(348)	-34.54%	1,396	(736)	-52.73%
6	715.1-8 Purchased Power	20,481		20,877	396	1.93%	28,361	(7,485)	-26.39%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	2,121		267	(1,854)	-87.39%	2,937	(2,670)	-90.89%
9	720.1-8 Materials and Supplies	4,756		2,828	(1,928)	-40.55%	6,586	(3,758)	-57.07%
10	731.1-8 Contractual Services - Engr.	2		1	(1)	-74.20%	3	(2)	-81.37%
11	732.1-8 Contractual Services - Acct.	203		254	51	24.96%	281	(27)	-9.76%
12	733.1-8 Contractual Services - Legal	29		103	74	255.68%	40	63	156.85%
13	734.1-8 Contractual Services - Mgmt. Fees	5		0	(5)	-100.00%	7	(7)	-100.00%
14	735.1-8 Contractual Services - Other	1,810		8,463	6,653	367.58%	2,506	5,957	237.66%
15	741.1-8 Rental of Building/Real Prop.	256		49	(207)	-80.79%	354	(305)	-86.13%
16	742.1-8 Rental of Equipment	13		2	(11)	-85.65%	18	(16)	-89.64%
17	750.1-8 Transportation Expense	591		2,091	1,500	253.84%	818	1,273	155.52%
18	756.1-8 Insurance - Vehicle	162		150	(12)	-7.65%	224	(75)	-33.31%
19	757.1-8 Insurance - General Liability	187		174	(13)	-6.89%	259	(85)	-32.76%
20	758.1-8 Insurance - Workman's Comp.	177		884	707	399.68%	245	639	260.84%
21	759.1-8 Insurance - Other	60		102	42	69.92%	83	19	22.71%
22	760.1-8 Advertising Expense	4		11	7	168.73%	6	5	94.06%
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.1-8 Bad Debt Expense	116		273	157	135.67%	161	113	70.19%
26	775.1-8 Miscellaneous Expenses	2,579		1,342	(1,237)	-47.97%	3,571	(2,230)	-62.43%
26	**TOTAL SEWER O&M EXPENSES**	**60,963**		**69,865**	**8,902**	**14.60%**	**84,419**	**(14,555)**	**-17.24%**
27	**SUBTOTAL (less accts. 766 & 767)**	**60,959**		**69,865**	**8,906**	**14.61%**	**84,414**	**(14,549)**	**-20.63%**
28	**Average ERC's**	**303**		**382**	**79**	**26.07%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**38.48%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Seminole / Chuluota

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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) %
1	701.1-8 Salaries & Wages - Employees	8,083		15,246	7,163	88.62%	8,295	6,952	83.81%
2	703.1-8 Salaries & Wages - Officers, Etc.	93		0	(93)	-100.00%	95	(95)	-100.00%
3	704.1-8 Employee Pensions & Benefits	419		2,903	2,484	592.82%	430	2,473	575.15%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	875		63	(812)	-92.78%	898	(835)	-92.96%
6	715.1-8 Purchased Power	2,373		10,756	8,383	353.28%	2,435	8,321	341.72%
7	716.1-8 Fuel for Power Purchased	22		0	(22)	-100.00%	23	(23)	-100.00%
8	718.1-8 Chemicals	1,675		1,778	103	6.18%	1,719	60	3.47%
9	720.1-8 Materials and Supplies	1,968		6,907	4,939	250.97%	2,020	4,888	242.02%
10	731.1-8 Contractual Services - Engr.	196		869	673	343.19%	201	668	331.89%
11	732.1-8 Contractual Services - Acct.	271		223	(48)	-17.63%	278	(55)	-19.73%
12	733.1-8 Contractual Services - Legal	197		91	(106)	-53.92%	202	(111)	-55.10%
13	734.1-8 Contractual Services - Mgmt. Fees	33		0	(33)	-100.00%	34	(34)	-100.00%
14	735.1-8 Contractual Services - Other	896		5,369	4,473	499.17%	919	4,449	483.89%
15	741.1-8 Rental of Building/Real Prop.	29		43	14	49.22%	30	14	45.41%
16	742.1-8 Rental of Equipment	2		2	(0)	-17.92%	2	(0)	-20.01%
17	750.1-8 Transportation Expense	999		1,533	534	53.45%	1,025	508	49.54%
18	756.1-8 Insurance - Vehicle	212		132	(80)	-37.90%	218	(86)	-39.49%
19	757.1-8 Insurance - General Liability	271		153	(118)	-43.46%	278	(125)	-44.90%
20	758.1-8 Insurance - Workman's Comp.	221		512	291	131.80%	227	285	125.89%
21	759.1-8 Insurance - Other	49		90	41	83.10%	50	39	78.43%
22	760.1-8 Advertising Expense	0		9	9	N.A.	0	9	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	225		0	(225)	-100.00%	231	(231)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.1-8 Bad Debt Expense	67		241	174	259.06%	69	172	249.90%
26	775.1-8 Miscellaneous Expenses	1,892		1,729	(163)	-8.63%	1,942	(213)	-10.96%
26	**TOTAL SEWER O&M EXPENSES**	**21,069**		**48,649**	**27,580**	**130.90%**	**21,620**	**27,029**	**125.02%**
27	**SUBTOTAL (less accts. 766 & 767)**	**20,843**		**48,649**	**27,806**	**133.41%**	**21,386**	**27,261**	**56.04%**
28	**Average ERC's**	**131**		**129**	**(2)**	**-1.53%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multipler =**		**2.62%**			

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 Multipler = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Marion / Citrus 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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	10,758		22,244	11,486	106.76%	12,533	9,710	77.48%
2	703.1-8 Salaries & Wages - Officers, Etc.	98		0	(98)	-100.00%	114	(114)	-100.00%
3	704.1-8 Employee Pensions & Benefits	802		4,235	3,433	428.08%	934	3,301	353.28%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	2,275		6,561	4,286	188.41%	2,650	3,911	147.56%
6	715.1-8 Purchased Power	7,207		7,143	(64)	-0.88%	8,396	(1,253)	-14.92%
7	716.1-8 Fuel for Power Purchased	2		0	(2)	-100.00%	2	(2)	-100.00%
8	718.1-8 Chemicals	181		961	780	431.01%	211	750	355.79%
9	720.1-8 Materials and Supplies	228		7,032	6,804	2984.35%	266	6,767	2547.47%
10	731.1-8 Contractual Services - Engr.	32		1	(31)	-97.22%	37	(36)	-97.61%
11	732.1-8 Contractual Services - Acct.	110		438	328	298.19%	128	310	241.79%
12	733.1-8 Contractual Services - Legal	408		178	(230)	-56.35%	475	(297)	-62.53%
13	734.1-8 Contractual Services - Mgmt. Fees	116		0	(116)	-100.00%	135	(135)	-100.00%
14	735.1-8 Contractual Services - Other	3		983	980	32656.56%	3	979	28016.82%
15	741.1-8 Rental of Building/Real Prop.	95		85	(10)	-10.62%	111	(26)	-23.28%
16	742.1-8 Rental of Equipment	0		3	3	N.A.	0	3	N.A.
17	750.1-8 Transportation Expense	593		2,488	1,895	319.63%	691	1,798	260.19%
18	756.1-8 Insurance - Vehicle	569		258	(311)	-54.60%	663	(405)	-61.03%
19	757.1-8 Insurance - General Liability	802		301	(501)	-62.52%	934	(634)	-67.82%
20	758.1-8 Insurance - Workman's Comp.	307		747	440	143.45%	358	390	108.97%
21	759.1-8 Insurance - Other	109		176	67	61.50%	127	49	38.63%
22	760.1-8 Advertising Expense	0		19	19	N.A.	0	19	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	2,959		0	(2,959)	-100.00%	3,447	(3,447)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	7		0	(7)	-100.00%	8	(8)	-100.00%
25	770.1-8 Bad Debt Expense	101		472	371	367.35%	118	354	301.16%
26	775.1-8 Miscellaneous Expenses	1,804		2,317	513	28.43%	2,102	215	10.24%
26	**TOTAL SEWER O&M EXPENSES**	**29,566**		**56,643**	**27,077**	**91.58%**	**34,445**	**22,198**	**64.45%**
27	**SUBTOTAL (less accts. 766 & 767)**	**26,600**		**56,643**	**30,043**	**112.94%**	**30,989**	**25,653**	**45.29%**
28	**Average ERC's**	**252**		**255**	**3**	**1.19%**			
29	**Average Consumer Price Index - U**	**116.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**16.50%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Citrus / Citrus Springs 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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/77	(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	701.1-8 Salaries & Wages - Employees	11,418		34,798	23,380	204.76%	37,663	(2,865)	-7.61%
2	703.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.1-8 Employee Pensions & Benefits	0		6,625	6,625	N.A.	0	6,625	N.A.
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0		6,303	6,303	N.A.	0	6,303	N.A.
6	715.1-8 Purchased Power	0		12,777	12,777	N.A.	0	12,777	N.A.
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	0		1,911	1,911	N.A.	0	1,911	N.A.
9	720.1-8 Materials and Supplies	10,757		6,253	(4,504)	-41.87%	35,483	(29,230)	-82.38%
10	731.1-8 Contractual Services - Engr.	0		2	2	N.A.	0	2	N.A.
11	732.1-8 Contractual Services - Acct.	0		1,147	1,147	N.A.	0	1,147	N.A.
12	733.1-8 Contractual Services - Legal	0		540	540	N.A.	0	540	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	0		2,224	2,224	N.A.	0	2,224	N.A.
15	741.1-8 Rental of Building/Real Prop.	753		222	(531)	-70.48%	2,484	(2,262)	-91.05%
16	742.1-8 Rental of Equipment	0		8	8	N.A.	0	8	N.A.
17	750.1-8 Transportation Expense	944		2,070	1,126	119.30%	3,114	(1,044)	-33.52%
18	756.1-8 Insurance - Vehicle	0		676	676	N.A.	0	676	N.A.
19	757.1-8 Insurance - General Liability	0		787	787	N.A.	0	787	N.A.
20	758.1-8 Insurance - Workman's Comp.	0		1,169	1,169	N.A.	0	1,169	N.A.
21	759.1-8 Insurance - Other	0		520	520	N.A.	0	520	N.A.
22	760.1-8 Advertising Expense	0		49	49	N.A.	0	49	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	323		1,236	913	282.56%	1,065	170	15.98%
26	775.1-8 Miscellaneous Expenses	0		6,065	6,065	N.A.	0	6,065	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**24,195**		**85,383**	**61,188**	**252.89%**	**79,809**	**5,574**	**6.98%**
27	**SUBTOTAL (less accts. 766 & 767)**	**24,195**		**85,383**	**61,188**	**252.89%**	**79,809**	**5,574**	**6.53%**
28	**Average ERC's**	**479**		**703**	**224**	**46.76%**			
29	**Average Consumer Price Index - U**	**60.6**		**136.2**	**76**	**124.75%**			
30				**Compounded Multiplier =**		**229.86%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 8904.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: DUI-SSU / Volusia / Deltona 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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/82	(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	701.1-8 Salaries & Wages - Employees	110,808		332,041	221,233	199.65%	369,018	(36,977)	-10.02%
2	703.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.1-8 Employee Pensions & Benefits	0		63,221	63,221	N.A.	0	63,221	N.A.
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0		57,289	57,289	N.A.	0	57,289	N.A.
6	715.1-8 Purchased Power	44,287		56,803	12,516	28.26%	147,487	(90,683)	-61.49%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	2,412		23,446	21,034	872.05%	8,033	15,413	191.89%
9	720.1-8 Materials and Supplies	27,543		54,207	26,664	96.81%	91,725	(37,518)	-40.90%
10	731.1-8 Contractual Services - Engr.	0		15	15	N.A.	0	15	N.A.
11	732.1-8 Contractual Services - Acct.	0		7,556	7,556	N.A.	0	7,556	N.A.
12	733.1-8 Contractual Services - Legal	0		4,093	4,093	N.A.	0	4,093	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	688		14,469	13,781	2003.00%	2,291	12,177	531.48%
15	741.1-8 Rental of Building/Real Prop.	1,610		1,465	(145)	-9.02%	5,362	(3,897)	-72.68%
16	742.1-8 Rental of Equipment	0		259	259	N.A.	0	259	N.A.
17	750.1-8 Transportation Expense	0		9,571	9,571	N.A.	0	9,571	N.A.
18	756.1-8 Insurance - Vehicle	0		4,456	4,456	N.A.	0	4,456	N.A.
19	757.1-8 Insurance - General Liability	0		5,186	5,186	N.A.	0	5,186	N.A.
20	758.1-8 Insurance - Workman's Comp.	0		11,157	11,157	N.A.	0	11,157	N.A.
21	759.1-8 Insurance - Other	2,234		3,037	803	35.94%	7,440	(4,403)	-59.18%
22	760.1-8 Advertising Expense	0		320	320	N.A.	0	320	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	4,263		0	(4,263)	-100.00%	14,197	(14,197)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	666		8,143	7,477	1122.66%	2,218	5,925	267.14%
26	775.1-8 Miscellaneous Expenses	7,246		40,193	32,947	454.70%	24,131	16,062	66.56%
26	**TOTAL SEWER O&M EXPENSES**	201,757		696,925	495,168	245.43%	671,900	25,025	3.72%
27	**SUBTOTAL (less accts. 756 & 767)**	197,494		696,925	499,431	252.88%	657,703	39,222	5.63%
28	**Average ERC's**	2,061		4,863	2,802	135.95%			
29	**Average Consumer Price Index - U**	96.5		136.2	40	41.14%			
30				**Compounded Multiplier =**		233.02%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13366

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Martin / Fisherman's Haven

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
							TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	Prior Test Year Ended 12/31/88 (a)	*Current* Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	701.1-8 Salaries & Wages - Employees	4,818	12,578	7,760	161.05%	6,013	6,565	109.18%
2	703.1-8 Salaries & Wages - Officers, Etc.	(5)	0	5	-100.00%	(6)	6	-100.00%
3	704.1-8 *Employee Pensions & Benefits*	551	2,395	1,844	334.62%	688	1,707	248.26%
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	860	2,009	1,149	133.63%	1,073	936	87.21%
6	715.1-8 Purchased Power	3,613	3,582	(31)	-0.86%	4,509	(927)	-20.56%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	733	136	(597)	-81.40%	915	(778)	-85.09%
9	720.1-8 Materials and Supplies	299	4,160	3,861	1291.30%	373	3,787	1014.84%
10	731.1-8 Contractual Services - Engr.	14	1	(13)	-96.41%	17	(17)	-97.13%
11	732.1-8 Contractual Services - Acct.	326	247	(79)	-24.26%	407	(160)	-39.31%
12	733.1-8 Contractual Services - Legal	115	100	(15)	-12.70%	144	(43)	-30.05%
13	734.1-8 Contractual Services - Mgmt. Fees	52	0	(52)	-100.00%	65	(65)	-100.00%
14	735.1-8 Contractual Services - Other	757	914	157	20.78%	945	(30)	-3.22%
15	741.1-8 Rental of Building/Real Prop.	54	48	(6)	-11.36%	67	(20)	-28.98%
16	742.1-8 Rental of Equipment	36	71	35	96.43%	45	26	57.40%
17	750.1-8 Transportation Expense	331	576	245	73.99%	413	163	39.42%
18	756.1-8 Insurance - Vehicle	298	146	(152)	-51.14%	372	(226)	-60.85%
19	757.1-8 Insurance - General Liability	506	169	(337)	-66.51%	631	(462)	-73.16%
20	758.1-8 Insurance - Workman's Comp.	262	423	161	61.30%	327	96	29.25%
21	759.1-8 Insurance - Other	61	99	38	62.68%	76	23	30.35%
22	760.1-8 Advertising Expense	*0*	*10*	*10*	N.A.	0	10	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	1,274	0	(1,274)	-100.00%	1,590	(1,590)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	2	0	(2)	-100.00%	2	(2)	-100.00%
25	770.1-8 Bad Debt Expense	57	266	209	366.82%	71	195	274.06%
26	775.1-8 Miscellaneous Expenses	2,096	1,306	(790)	-37.69%	2,616	(1,310)	-50.07%
26	**TOTAL SEWER O&M EXPENSES**	**17,110**	**29,236**	**12,126**	**70.87%**	**21,353**	**7,883**	**36.92%**
27	**SUBTOTAL (less accts. 766 & 767)**	**15,834**	**29,236**	**13,402**	**84.64%**	**19,761**	**9,475**	**32.41%**
28	**Average ERC's**	**131**	**142**	**11**	**8.40%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**24.80%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Seminole / Florida Central Commerce Pa
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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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) %
1	701.1-8 Salaries & Wages - Employees	60,205		48,943	(11,262)	-18.71%	86,001	(37,058)	-43.09%
2	703.1-8 Salaries & Wages - Officers, Etc.	3,000		0	(3,000)	-100.00%	4,285	(4,285)	-100.00%
3	704.1-8 Employee Pensions & Benefits	0		9,319	9,319	N.A.	0	9,319	N.A.
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0		636	636	N.A.	0	636	N.A.
6	715.1-8 Purchased Power	10,143		7,947	(2,196)	-21.65%	14,489	(6,542)	-45.15%
7	716.1-8 Fuel for Power Purchased	0		141	141	N.A.	0	141	N.A.
8	718.1-8 Chemicals	3,000		471	(2,529)	-84.29%	4,285	(3,814)	-89.00%
9	720.1-8 Materials and Supplies	0		7,114	7,114	N.A.	0	7,114	N.A.
10	731.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.1-8 Contractual Services - Acct.	0		41	41	N.A.	0	41	N.A.
12	733.1-8 Contractual Services - Legal	0		17	17	N.A.	0	17	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	0		2,611	2,611	N.A.	0	2,611	N.A.
15	741.1-8 Rental of Building/Real Prop.	0		8	8	N.A.	0	8	N.A.
16	742.1-8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.1-8 Transportation Expense	0		6,394	6,394	N.A.	0	6,394	N.A.
18	756.1-8 Insurance - Vehicle	0		24	24	N.A.	0	24	N.A.
19	757.1-8 Insurance - General Liability	0		28	28	N.A.	0	28	N.A.
20	758.1-8 Insurance - Workman's Comp.	0		1,644	1,644	N.A.	0	1,644	N.A.
21	759.1-8 Insurance - Other	0		16	16	N.A.	0	16	N.A.
22	760.1-8 Advertising Expense	0		2	2	N.A.	0	2	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	224		0	(224)	-100.00%	320	(320)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	0		44	44	N.A.	0	44	N.A.
26	775.1-8 Miscellaneous Expenses	32		643	611	1910.86%	46	598	1307.70%
26	**TOTAL SEWER O&M EXPENSES**	**76,604**		**86,044**	**9,440**	**12.32%**	**109,427**	**(23,383)**	**-21.37%**
27	**SUBTOTAL (less accts. 766 & 767)**	**76,380**		**86,044**	**9,664**	**12.65%**	**109,107**	**(23,063)**	**-26.80%**
28	**Average ERC's**	**89**		**122**	**33**	**37.06%**			
29	Average Consumer Price Index - U	130.7		136.2	6	4.21%			
30				**Compounded Multiplier =**		**42.85%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Martin / Fox Run

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	3,654		13,344	9,690	265.19%	5,409	7,935	146.71%
2	703.1-8 Salaries & Wages - Officers, Etc.	3		0	(3)	-100.00%	4	(4)	-100.00%
3	704.1-8 Employee Pensions & Benefits	220		2,541	2,321	1054.87%	326	2,215	680.18%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	3,158		2,261	(897)	-28.39%	4,675	(2,413)	-51.63%
6	715.1-8 Purchased Power	5,343		5,486	143	2.68%	7,909	(2,423)	-30.63%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	683		222	(461)	-67.44%	1,011	(789)	-78.01%
9	720.1-8 Materials and Supplies	312		1,198	886	283.88%	462	736	159.33%
10	731.1-8 Contractual Services - Engr.	5		0	(5)	-93.81%	7	(7)	-95.82%
11	732.1-8 Contractual Services - Acct.	128		152	24	18.91%	189	(37)	-19.67%
12	733.1-8 Contractual Services - Legal	47		62	15	31.68%	70	(8)	-11.04%
13	734.1-8 Contractual Services - Mgmt. Fees	21		0	(21)	-100.00%	31	(31)	-100.00%
14	735.1-8 Contractual Services - Other	566		920	354	62.53%	838	82	9.80%
15	741.1-8 Rental of Building/Real Prop.	22		30	8	34.11%	33	(3)	-9.40%
16	742.1-8 Rental of Equipment	19		1	(18)	-94.11%	28	(27)	-96.02%
17	750.1-8 Transportation Expense	135		730	595	440.80%	200	530	265.34%
18	756.1-8 Insurance - Vehicle	120		90	(30)	-25.20%	178	(88)	-49.47%
19	757.1-8 Insurance - General Liability	210		104	(106)	-50.25%	311	(206)	-66.39%
20	758.1-8 Insurance - Workman's Comp.	101		448	347	343.92%	150	299	199.90%
21	759.1-8 Insurance - Other	24		61	37	154.88%	36	26	72.19%
22	760.1-8 Advertising Expense	0		6	6	N.A.	0	6	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	7		0	(7)	-100.00%	10	(10)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.1-8 Bad Debt Expense	21		164	143	681.07%	31	133	427.66%
26	775.1-8 Miscellaneous Expenses	894		805	(89)	-9.95%	1,323	(518)	-39.16%
26	**TOTAL SEWER O&M EXPENSES**	**15,694**		**28,627**	**12,933**	**82.41%**	**23,231**	**5,396**	**23.23%**
27	**SUBTOTAL (less accts. 766 & 767)**	**15,686**		**28,627**	**12,941**	**82.50%**	**23,219**	**5,407**	**18.69%**
28	**Average ERC's**	**70**		**90**	**20**	**28.57%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**48.03%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Lake / Holiday Haven

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	5,336		-14,555	9,219	172.77%	5,595	8,960	160.15%
2	703.1-8 Salaries & Wages - Officers, Etc.	6		0	(6)	-100.00%	6	(6)	-100.00%
3	704.1-8 Employee Pensions & Benefits	292		2,771	2,479	849.07%	306	2,465	805.16%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	130		241	111	85.25%	136	105	76.67%
6	715.1-8 Purchased Power	3,548		2,688	(860)	-24.24%	3,720	(1,032)	-27.74%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	425		434	9	2.18%	446	(11)	-2.54%
9	720.1-8 Materials and Supplies	398		1,736	1,338	336.26%	417	1,319	316.07%
10	731.1-8 Contractual Services - Engr.	7		0	(7)	-95.28%	7	(7)	-95.50%
11	732.1-8 Contractual Services - Acct.	170		162	(8)	-4.50%	178	(16)	-8.92%
12	733.1-8 Contractual Services - Legal	63		66	3	4.79%	66	(0)	-0.06%
13	734.1-8 Contractual Services - Mgmt. Fees	28		0	(28)	-100.00%	29	(29)	-100.00%
14	735.1-8 Contractual Services - Other	76		1,084	1,008	1326.10%	80	1,004	1260.12%
15	741.1-8 Rental of Building/Real Prop.	29		31	2	8.52%	30	1	3.50%
16	742.1-8 Rental of Equipment	449		1	(448)	-99.73%	471	(470)	-99.75%
17	750.1-8 Transportation Expense	3		910	907	30217.54%	3	906	28814.75%
18	756.1-8 Insurance - Vehicle	159		96	(63)	-39.78%	167	(71)	-42.57%
19	757.1-8 Insurance - General Liability	284		111	(173)	-60.76%	298	(186)	-62.58%
20	758.1-8 Insurance - Workman's Comp	132		489	357	270.49%	138	351	253.35%
21	759.1-8 Insurance - Other	32		65	33	103.90%	34	32	94.47%
22	760.1-8 Advertising Expense	0		7	7	N.A.	0	7	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	2,382		0	(2,382)	-100.00%	2,498	(2,498)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.1-8 Bad Debt Expense	89		175	86	96.58%	93	82	87.49%
26	775.1-8 Miscellaneous Expenses	821		1,133	312	37.97%	861	272	31.59%
26	**TOTAL SEWER O&M EXPENSES**	**14,860**		**26,757**	**11,897**	**80.06%**	**15,581**	**11,176**	**71.73%**
27	**SUBTOTAL (less accts. 766 & 767)**	**12,477**		**26,757**	**14,280**	**114.45%**	**13,082**	**13,674**	**51.11%**
28	**Average ERC's**	**112**		**102**	**(10)**	**-8.93%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multipler =**		**4.65%**			

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 Multipler = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010)

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Volusia / Jungle Den

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	6,186		16,415	10,229	165.35%	7,738	8,676	112.12%
2	703.1-8 Salaries & Wages - Officers, Etc.	6		0	(6)	-100.00%	8	(8)	-100.00%
3	704.1-8 Employee Pensions & Benefits	321		3,125	2,804	873.62%	402	2,724	678.31%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	410		1,366	956	233.06%	513	853	166.25%
6	715.1-8 Purchased Power	4,547		3,329	(1,218)	-26.79%	5,688	(2,359)	-41.47%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	436		348	(88)	-20.12%	545	(197)	-36.14%
9	720.1-8 Materials and Supplies	241		8,778	8,537	3542.14%	301	8,476	2811.52%
10	731.1-8 Contractual Services - Engr.	8		330	322	4019.95%	10	320	3193.47%
11	732.1-8 Contractual Services - Acct.	188		194	6	3.45%	235	(41)	-17.30%
12	733.1-8 Contractual Services - Legal	69		79	10	14.61%	86	(7)	-8.38%
13	734.1-8 Contractual Services - Mgmt. Fees	31		0	(31)	-100.00%	39	(39)	-100.00%
14	735.1-8 Contractual Services - Other	403		15,538	15,135	3755.57%	504	15,034	2982.13%
15	741.1-8 Rental of Building/Real Prop.	32		38	6	17.81%	40	(2)	-5.82%
16	742.1-8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
17	750.1-8 Transportation Expense	175		271	96	54.86%	219	52	23.80%
18	756.1-8 Insurance - Vehicle	175		115	(60)	-34.46%	219	(104)	-47.61%
19	757.1-8 Insurance - General Liability	312		133	(179)	-57.22%	390	(257)	-65.80%
20	758.1-8 Insurance - Workman's Comp.	146		552	406	277.76%	183	369	201.98%
21	759.1-8 Insurance - Other	35		78	43	123.32%	44	34	78.52%
22	760.1-8 Advertising Expense	0		8	8	N.A.	0	8	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	13		0	(13)	-100.00%	16	(16)	-100.00%
25	770.1-8 Bad Debt Expense	248		210	(38)	-15.49%	310	(101)	-32.44%
26	775.1-8 Miscellaneous Expenses	704		2,191	1,487	211.16%	881	1,310	148.76%
26	**TOTAL SEWER O&M EXPENSES**	**14,699**		**53,098**	**38,409**	**261.48%**	**18,375**	**34,723**	**188.97%**
27	**SUBTOTAL (less accts. 766 & 767)**	**14,673**		**53,098**	**38,425**	**261.87%**	**18,355**	**34,743**	**65.43%**
28	**Average ERC's**	**104**		**113**	**9**	**8.65%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**25.09%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Martin / Leilani Heights

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 09/30/85	(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	701.1-8 Salaries & Wages - Employees	16,653		30,958	14,305	85.90%	23,468	7,490	31.92%
2	703.1-8 Salaries & Wages - Officers, Etc.	823		0	(823)	-100.00%	1,160	(1,160)	-100.00%
3	704.1-8 Employee Pensions & Benefits	914		5,894	4,980	544.91%	1,288	4,606	357.63%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0		4,062	4,062	N.A.	0	4,062	N.A.
6	715.1-8 Purchased Power	10,776		11,859	1,083	10.05%	15,186	(3,327)	-21.91%
7	716.1-8 Fuel for Power Purchased	0		318	318	N.A.	0	318	N.A.
8	718.1-8 Chemicals	946		913	(33)	-3.47%	1,333	(420)	-31.50%
9	720.1-8 Materials and Supplies	5,852		6,061	209	3.58%	8,247	(2,185)	-26.50%
10	731.1-8 Contractual Services - Engr.	0		10,152	10,152	N.A.	0	10,152	N.A.
11	732.1-8 Contractual Services - Acct.	778		654	(124)	-15.88%	1,096	(442)	-40.31%
12	733.1-8 Contractual Services - Legal	0		266	266	N.A.	0	266	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	101		2,823	2,722	2695.16%	142	2,681	1883.46%
15	741.1-8 Rental of Building/Real Prop.	930		127	(803)	-86.36%	1,311	(1,184)	-90.32%
16	742.1-8 Rental of Equipment	0		58	58	N.A.	0	58	N.A.
17	750.1-8 Transportation Expense	1,219		1,314	95	7.79%	1,718	(404)	-23.51%
18	756.1-8 Insurance - Vehicle	0		386	386	N.A.	0	386	N.A.
19	757.1-8 Insurance - General Liability	0		449	449	N.A.	0	449	N.A.
20	758.1-8 Insurance - Workman's Comp.	0		1,040	1,040	N.A.	0	1,040	N.A.
21	759.1-8 Insurance - Other	924		263	(661)	-71.53%	1,302	(1,039)	-79.80%
22	760.1-8 Advertising Expense	0		28	28	N.A.	0	28	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	672		0	(672)	-100.00%	947	(947)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	176		705	529	300.74%	248	457	184.37%
26	775.1-8 Miscellaneous Expenses	2,920		3,462	542	18.56%	4,115	(653)	-15.87%
26	**TOTAL SEWER O&M EXPENSES**	**43,684**		**81,794**	**38,110**	**87.24%**	**61,561**	**20,233**	**32.87%**
27	**SUBTOTAL (less accts. 766 & 767)**	**43,012**		**81,794**	**38,782**	**90.17%**	**60,614**	**21,180**	**25.89%**
28	**Average ERC's**	**353**		**393**	**40**	**11.33%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**40.92%**			

Notes.

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Highlands / Leisure Lakes

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-6 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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) %
1	701.1-8 Salaries & Wages - Employees	2,869		6,461	3,592	125.22%	3,342	3,120	93.35%
2	703.1-8 Salaries & Wages - Officers, Etc.	181		0	(181)	-100.00%	211	(211)	-100.00%
3	704.1-8 Employee Pensions & Benefits	1,106		1,230	124	11.24%	1,288	(58)	-4.50%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	392		1,155	763	194.74%	457	699	153.04%
6	715.1-8 Purchased Power	4,111		2,646	(1,465)	-35.64%	4,788	(2,142)	-44.74%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	283		558	275	97.00%	330	228	69.12%
9	720.1-8 Materials and Supplies	1,088		2,356	1,268	116.59%	1,267	1,089	85.95%
10	731.1-8 Contractual Services - Engr.	4		1	(3)	-80.30%	5	(4)	-83.09%
11	732.1-8 Contractual Services - Acct.	390		387	(3)	-0.70%	454	(67)	-14.75%
12	733.1-8 Contractual Services - Legal	55		157	102	186.31%	64	93	145.80%
13	734.1-8 Contractual Services - Mgmt. Fees	10		0	(10)	-100.00%	12	(12)	-100.00%
14	735.1-8 Contractual Services - Other	3,031		6,026	2,995	98.80%	3,531	2,495	70.67%
15	741.1-8 Rental of Building/Real Prop.	58		75	17	29.44%	68	8	11.12%
16	742.1-8 Rental of Equipment	25		3	(22)	-88.61%	29	(26)	-90.22%
17	750.1-8 Transportation Expense	111		4	(107)	-96.07%	129	(125)	-96.63%
18	756.1-8 Insurance - Vehicle	315		228	(87)	-27.50%	367	(139)	-37.75%
19	757.1-8 Insurance - General Liability	362		266	(96)	-26.57%	422	(156)	-36.96%
20	758.1-8 Insurance - Workman's Comp.	342		217	(125)	-36.52%	398	(181)	-45.50%
21	759.1-8 Insurance - Other	116		156	40	34.18%	135	21	15.19%
22	760.1-8 Advertising Expense	8		16	8	105.13%	9	7	76.11%
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	6		0	(6)	-100.00%	7	(7)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.1-8 Bad Debt Expense	224		417	193	86.32%	261	156	59.96%
26	775.1-8 Miscellaneous Expenses	2,207		2,048	(159)	-7.18%	2,571	(522)	-20.32%
26	**TOTAL SEWER O&M EXPENSES**	17,295		24,410	7,115	41.14%	20,145	4,265	21.17%
27	**SUBTOTAL (less accts. 766 & 767)**	17,288		24,410	7,122	41.19%	20,137	4,273	17.50%
28	**Average ERC's**	215		228	13	6.05%			
29	**Average Consumer Price Index - U**	124.0		136.2	12	9.84%			
30				Compounded Multipler =		16.48%			

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 Multipler = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1 (Standard Operating Procedure No. 2010).

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: DUI-SSU / Collier / Marco Shores 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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	15,238		21,005	5,767	37.84%	27,105	(6,100)	-22.51%
2	703.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.1-8 Employee Pensions & Benefits	0		3,999	3,999	N.A.	0	3,999	N.A.
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.1-8 Purchased Power	4,786		8,494	3,708	77.48%	8,513	(19)	-0.23%
7	716.1-8 Fuel for Power Purchased	195		0	(195)	-100.00%	347	(347)	-100.00%
8	718.1-8 Chemicals	0		1,297	1,297	N.A.	0	1,297	N.A.
9	720.1-8 Materials and Supplies	983		2,939	1,956	199.01%	1,749	1,191	68.10%
10	731.1-8 Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
11	732.1-8 Contractual Services - Acct.	0		399	399	N.A.	0	399	N.A.
12	733.1-8 Contractual Services - Legal	0		225	225	N.A.	0	225	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	186		1,011	825	443.55%	331	680	205.58%
15	741.1-8 Rental of Building/Real Prop.	0		77	77	N.A.	0	77	N.A.
16	742.1-8 Rental of Equipment	0		110	110	N.A.	0	110	N.A.
17	750.1-8 Transportation Expense	20		927	907	4532.78%	36	891	2504.49%
18	756.1-8 Insurance - Vehicle	0		235	235	N.A.	0	235	N.A.
19	757.1-8 Insurance - General Liability	0		274	274	N.A.	0	274	N.A.
20	758.1-8 Insurance - Workman's Comp.	0		706	706	N.A.	0	706	N.A.
21	759.1-8 Insurance - Other	644		160	(484)	-75.09%	1,146	(985)	-86.00%
22	760.1-8 Advertising Expense	0		17	17	N.A.	0	17	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.1-8 Reg. Comm. Exp. - Other	224		0	(224)	-100.00%	398	(398)	-100.00%
25	770.1-8 Bad Debt Expense	77		430	353	458.58%	137	293	214.03%
26	775.1-8 Miscellaneous Expenses	1,090		2,111	1,021	93.68%	1,939	172	8.88%
26	**TOTAL SEWER O&M EXPENSES**	**23,443**		**44,418**	**20,975**	**89.47%**	**41,700**	**2,719**	**6.52%**
27	**SUBTOTAL (less accts. 766 & 767)**	**23,219**		**44,418**	**21,199**	**91.30%**	**41,301**	**3,117**	**7.02%**
28	**Average ERC's**	**204**		**292**	**88**	**43.14%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**77.88%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.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-6 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/85	(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	701.1-8 Salaries & Wages - Employees	44,626		71,608	26,982	60.46%	68,658	2,949	4.30%
2	703.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.1-8 Employee Pensions & Benefits	0		13,634	13,634	N.A.	0	13,634	N.A.
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0		23,349	23,349	N.A.	0	23,349	N.A.
6	715.1-8 Purchased Power	29,220		29,312	92	0.31%	44,956	(15,644)	-34.80%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	0		2,123	2,123	N.A.	0	2,123	N.A.
9	720.1-8 Materials and Supplies	16,960		28,699	11,739	69.22%	26,093	2,606	9.99%
10	731.1-8 Contractual Services - Engr.	0		4	4	N.A.	0	4	N.A.
11	732.1-8 Contractual Services - Acct.	0		2,158	2,158	N.A.	0	2,158	N.A.
12	733.1-8 Contractual Services - Legal	0		1,017	1,017	N.A.	0	1,017	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	493		6,061	5,568	1129.50%	758	5,303	699.14%
15	741.1-8 Rental of Building/Real Prop.	0		418	418	N.A.	0	418	N.A.
16	742.1-8 Rental of Equipment	0		16	16	N.A.	0	16	N.A.
17	750.1-8 Transportation Expense	0		5,290	5,290	N.A.	0	5,290	N.A.
18	756.1-8 Insurance - Vehicle	0		1,273	1,273	N.A.	0	1,273	N.A.
19	757.1-8 Insurance - General Liability	0		1,481	1,481	N.A.	0	1,481	N.A.
20	758.1-8 Insurance - Workman's Comp.	0		2,406	2,406	N.A.	0	2,406	N.A.
21	759.1-8 Insurance - Other	854		867	13	1.55%	1,314	(447)	-33.99%
22	760.1-8 Advertising Expense	0		91	91	N.A.	0	91	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	3,414		0	(3,414)	-100.00%	5,253	(5,253)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	387		2,326	1,939	500.91%	595	1,730	290.57%
26	775.1-8 Miscellaneous Expenses	469		11,464	10,995	2344.35%	722	10,742	1488.77%
26	**TOTAL SEWER O&M EXPENSES**	**96,423**		**203,599**	**107,176**	**111 '5%**	**148,349**	**55,250**	**37.24%**
27	**SUBTOTAL (less accts. 766 & 767)**	**93,009**		**203,599**	**110,590**	**118.90%**	**143,096**	**60,502**	**29.72%**
28	**Average ERC's**	**1,100**		**1,337**	**237**	**21.55%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**53.85%**			

Notes

(a) Detailed O & M expense data from this systems' last rate case, Order No. 16778, 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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) %
1	701.1-8 Salaries & Wages - Employees	1,154		1,542	388	33.59%	1,203	339	28.19%
2	703.1-8 Salaries & Wages - Officers, Etc.	13		0	(13)	-100.00%	14	(14)	-100.00%
3	704.1-8 Employee Pensions & Benefits	86		294	208	241.30%	90	204	227.51%
4	710.1-8 Purchased Sewage Treatment	4,401		5,468	1,067	24.24%	4,586	882	19.22%
5	711.1-8 Sludge Removal Expense	309		1	(308)	-99.80%	322	(321)	-99.81%
6	715.1-8 Purchased Power	147		178	31	21.02%	153	25	16.13%
7	716.1-8 Fuel for Power Purchased	5		0	(5)	-100.00%	5	(5)	-100.00%
8	718.1-8 Chemicals	83		434	351	422.46%	86	347	401.36%
9	720.1-8 Materials and Supplies	231		188	(43)	-18.45%	241	(52)	-21.75%
10	731.1-8 Contractual Services - Engr.	1		0	(1)	-90.71%	1	(1)	-91.09%
11	732.1-8 Contractual Services - Acct.	56		46	(10)	-18.46%	58	(13)	-21.75%
12	733.1-8 Contractual Services - Legal	11		19	8	68.79%	11	7	61.97%
13	734.1-8 Contractual Services - Mgmt. Fees	6		0	(6)	-100.00%	6	(6)	-100.00%
14	735.1-8 Contractual Services - Other	15		22	7	47.82%	16	7	41.85%
15	741.1-8 Rental of Building/Real Prop.	6		9	3	47.52%	6	3	41.57%
16	742.1-8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.1-8 Transportation Expense	203		101	(102)	-50.41%	212	(111)	-52.42%
18	756.1-8 Insurance - Vehicle	44		27	(17)	-38.80%	46	(19)	-41.27%
19	757.1-8 Insurance - General Liability	55		31	(24)	-43.02%	57	(26)	-45.32%
20	758.1-8 Insurance - Workman's Comp.	46		52	6	12.60%	48	4	8.05%
21	759.1-8 Insurance - Other	11		18	7	66.83%	11	7	60.09%
22	760.1-8 Advertising Expense	0		2	2	N.A.	0	2	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	225		0	(225)	-100.00%	234	(234)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	14		49	35	251.48%	15	35	237.29%
26	775.1-8 Miscellaneous Expenses	182		281	99	54.61%	190	92	48.36%
26	**TOTAL SEWER O&M EXPENSES**	**7,304**		**8,761**	**1,457**	**19.94%**	**7,611**	**1,149**	**15.10%**
27	**SUBTOTAL (less accts. 766 & 767)**	**7,079**		**8,761**	**1,682**	**23.76%**	**7,377**	**1,384**	**15.80%**
28	**Average ERC's**	**33**		**33**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	3,405		5,414	2,009	58.99%	4,055	1,359	33.50%
2	703.1-8 Salaries & Wages - Officers, Etc.	46		0	(46)	-100.00%	55	(55)	-100.00%
3	704.1-8 Employee Pensions & Benefits	79		1,031	952	1204.75%	94	937	995.58%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	1,715		1,718	3	0.17%	2,042	(325)	-15.89%
6	715.1-8 Purchased Power	2,080		2,453	373	17.96%	2,477	(24)	-0.95%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	442		428	(14)	-3.12%	526	(98)	-18.65%
9	720.1-8 Materials and Supplies	158		823	665	421.04%	188	635	337.51%
10	731.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.1-8 Contractual Services - Acct.	61		59	(2)	-2.97%	73	(13)	-18.52%
12	733.1-8 Contractual Services - Legal	12		24	12	100.57%	14	10	68.41%
13	734.1-8 Contractual Services - Mgmt. Fees	19		0	(19)	-100.00%	23	(23)	-100.00%
14	735.1-8 Contractual Services - Other	208		1,047	839	403.43%	248	799	322.73%
15	741.1-8 Rental of Building/Real Prop.	47		11	(36)	-75.59%	56	(44)	-79.50%
16	742.1-8 Rental of Equipment	21		0	(21)	-97.93%	25	(25)	-98.26%
17	750.1-8 Transportation Expense	67		388	321	478.37%	80	308	385.65%
18	756.1-8 Insurance - Vehicle	124		35	(89)	-71.85%	148	(113)	-76.36%
19	757.1-8 Insurance - General Liability	75		41	(34)	-45.83%	89	(49)	-54.52%
20	758.1-8 Insurance - Workman's Comp.	45		182	137	304.22%	54	128	239.42%
21	759.1-8 Insurance - Other	45		24	(21)	-47.14%	54	(30)	-55.61%
22	760.1-8 Advertising Expense	4		3	(1)	-37.30%	5	(2)	-47.35%
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	28		0	(28)	-100.00%	33	(33)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	31		64	33	105.77%	37	27	72.78%
26	775.1-8 Miscellaneous Expenses	383		313	(70)	-18.25%	456	(143)	-31.36%
26	**TOTAL SEWER O&M EXPENSES**	**9,095**		**14,058**	**4,963**	**54.57%**	**10,831**	**3,227**	**29.79%**
27	**SUBTOTAL (less accts. 766 & 767)**	**9,067**		**14,058**	**4,991**	**55.04%**	**10,798**	**3,260**	**23.19%**
28	**Average ERC's**	**48**		**46**	**(2)**	**-4.17%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**19.09%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	2,993		7,373	4,380	146.33%	4,976	2,397	48.16%
2	703.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.1-8 Employee Pensions & Benefits	146		1,404	1,258	861.47%	243	1,161	478.31%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	265		2,206	1,941	732.53%	441	1,766	400.76%
6	715.1-8 Purchased Power	1,730		3,934	2,204	127.40%	2,876	1,058	36.78%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	281		170	(111)	-39.43%	467	(297)	-63.57%
9	720.1-8 Materials and Supplies	1,103		1,764	661	59.92%	1,834	(70)	-3.81%
10	731.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.1-8 Contractual Services - Acct.	0		152	152	N.A.	0	152	N.A.
12	733.1-8 Contractual Services - Legal	0		62	62	N.A.	0	62	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	271		463	192	70.93%	451	13	2.81%
15	741.1-8 Rental of Building/Real Prop.	0		30	30	N.A.	0	30	N.A.
16	742.1-8 Rental of Equipment	158		1	(157)	-99.29%	263	(262)	-99.57%
17	750.1-8 Transportation Expense	209		618	409	195.92%	347	271	77.99%
18	756.1-8 Insurance - Vehicle	0		90	90	N.A.	0	90	N.A.
19	757.1-8 Insurance - General Liability	322		104	(218)	-67.56%	535	(431)	-80.49%
20	758.1-8 Insurance - Workman's Comp.	0		248	248	N.A.	0	248	N.A.
21	759.1-8 Insurance - Other	0		61	61	N.A.	0	61	N.A.
22	760.1-8 Advertising Expense	0		6	6	N.A.	0	6	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	192		0	(192)	-100.00%	319	(319)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	43		164	121	281.45%	71	93	129.44%
26	775.1-8 Miscellaneous Expenses	928		805	(123)	-13.25%	1,543	(738)	-47.82%
26	**TOTAL SEWER O&M EXPENSES**	**8,641**		**19,656**	**11,015**	**127.47%**	**14,366**	**5,290**	**36.82%**
27	**SUBTOTAL (less accts. 766 & 767)**	**8,449**		**19,656**	**11,207**	**132.64%**	**14,047**	**5,609**	**28.54%**
28	**Average ERC's**	**67**		**88**	**21**	**31.34%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**66.25%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	17,034		82,620	65,586	385.03%	19,420	63,201	325.44%
2	703.1-8 Salaries & Wages - Officers, Etc.	94		0	(94)	-100.00%	107	(107)	-100.00%
3	704.1-8 Employee Pensions & Benefits	2,568		15,731	13,163	512.58%	2,928	12,803	437.32%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	27,000		30,780	3,780	14.00%	30,782	(2)	-0.01%
6	715.1-8 Purchased Power	11,148		14,802	3,654	32.78%	12,709	2,093	16.47%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	1,088		1,038	(50)	-4.61%	1,240	(203)	-16.33%
9	720.1-8 Materials and Supplies	726		6,355	5,629	775.36%	828	5,527	667.82%
10	731.1-8 Contractual Services - Engr.	60		7	(53)	-89.03%	68	(62)	-90.38%
11	732.1-8 Contractual Services - Acct.	1,380		3,235	1,855	134.43%	1,573	1,662	105.63%
12	733.1-8 Contractual Services - Legal	546		1,315	769	140.93%	622	693	111.33%
13	734.1-8 Contractual Services - Mgmt. Fees	246		0	(246)	-100.00%	280	(280)	-100.00%
14	735.1-8 Contractual Services - Other	5,025		5,467	442	8.80%	5,729	(262)	-4.57%
15	741.1-8 Rental of Building/Real Prop.	254		627	373	146.91%	290	338	116.57%
16	742.1-8 Rental of Equipment	318		683	365	114.66%	363	320	88.29%
17	750.1-8 Transportation Expense	1,956		2,634	678	34.66%	2,230	404	18.14%
18	756.1-8 Insurance - Vehicle	1,408		1,908	500	35.50%	1,605	303	18.86%
19	757.1-8 Insurance - General Liability	2,574		2,220	(354)	-13.73%	2,935	(714)	-24.33%
20	758.1-8 Insurance - Workman's Comp.	1,164		2,776	1,612	138.49%	1,327	1,449	109.19%
21	759.1-8 Insurance - Other	274		1,300	1,026	374.53%	312	988	316.23%
22	760.1-8 Advertising Expense	0		137	137	N.A.	0	137	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	22		0	(22)	-100.00%	25	(25)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	5,007		0	(5,007)	-100.00%	5,708	(5,708)	-100.00%
25	770.1-8 Bad Debt Expense	227		3,486	3,259	1435.88%	259	3,228	1247.18%
26	775.1-8 Miscellaneous Expenses	5,914		17,260	11,346	191.85%	6,742	10,517	155.99%
26	**TOTAL SEWER O&M EXPENSES**	**86,033**		**194,383**	**108,350**	**125.94%**	**98,083**	**96,300**	**98.18%**
27	**SUBTOTAL (less accts. 766 & 767)**	**81,004**		**194,383**	**113,379**	**139.97%**	**92,350**	**102,033**	**52.49%**
28	**Average ERC's**	**1,024**		**1,014**	**(10)**	**-0.98%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multipler =**		**14.01%**			

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 Multipler = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	1,628		4,936	3,308	203.18%	2,662	2,274	85.43%
2	703.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.1-8 Employee Pensions & Benefits	58		940	882	1520.31%	95	845	891.02%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	238		1,125	887	372.73%	389	736	189.13%
6	715.1-8 Purchased Power	1,777		2,105	328	18.46%	2,905	(800)	-27.54%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	240		170	(70)	-29.08%	392	(222)	-56.63%
9	720.1-8 Materials and Supplies	1,849		739	(1,110)	-60.05%	3,023	(2,284)	-75.57%
10	731.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.1-8 Contractual Services - Acct.	0		47	47	N.A.	0	47	N.A.
12	733.1-8 Contractual Services - Legal	0		19	19	N.A.	0	19	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	190		386	196	103.10%	311	75	24.22%
15	741.1-8 Rental of Building/Real Prop.	0		9	9	N.A.	0	9	N.A.
16	742.1-8 Rental of Equipment	62		96	34	54.79%	101	(5)	-5.33%
17	750.1-8 Transportation Expense	82		503	421	512.84%	134	368	274.83%
18	756.1-8 Insurance - Vehicle	0		28	28	N.A.	0	28	N.A.
19	757.1-8 Insurance - General Liability	39		33	(6)	-16.67%	64	(31)	-49.03%
20	758.1-8 Insurance - Workman's Comp.	0		166	166	N.A.	0	166	N.A.
21	759.1-8 Insurance - Other	0		19	19	N.A.	0	19	N.A.
22	760.1-8 Advertising Expense	0		2	2	N.A.	0	2	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	153		0	(153)	-100.00%	250	(250)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	17		51	34	200.18%	28	23	83.60%
26	775.1-8 Miscellaneous Expenses	141		1,400	1,259	893.24%	231	1,170	507.49%
26	**TOTAL SEWER O&M EXPENSES**	**6,474**		**12,774**	**6,300**	**97.31%**	**10,585**	**2,189**	**20.68%**
27	**SUBTOTAL (less accts. 766 & 767)**	**6,321**		**12,774**	**6,453**	**102.08%**	**10,335**	**2,439**	**19.09%**
28	**Average ERC's**	**24**		**31**	**7**	**29.17%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**63.50%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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) %
1	701.1-8 Salaries & Wages - Employees	11,775		10,662	(1,113)	-9.45%	20,137	(9,475)	-47.05%
2	703.1-8 Salaries & Wages - Officers, Etc.	71		0	(71)	-100.00%	121	(121)	-100.00%
3	704.1-8 Employee Pensions & Benefits	430		2,030	1,600	372.12%	735	1,295	176.07%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	675		681	6	0.85%	1,154	(474)	-41.03%
6	715.1-8 Purchased Power	2,599		3,735	1,136	43.70%	4,445	(710)	-15.97%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	680		295	(385)	-56.62%	1,163	(868)	-74.63%
9	720.1-8 Materials and Supplies	1,640		827	(813)	-49.55%	2,805	(1,977)	-70.50%
10	731.1-8 Contractual Services - Engr.	85		0	(85)	-99.54%	145	(145)	-99.73%
11	732.1-8 Contractual Services - Acct.	152		193	41	26.84%	260	(67)	-25.83%
12	733.1-8 Contractual Services - Legal	21		78	57	273.30%	36	42	118.28%
13	734.1-8 Contractual Services - Mgmt Fees	3		0	(3)	-100.00%	5	(5)	-100.00%
14	735.1-8 Contractual Services - Other	1,502		948	(554)	-36.90%	2,569	(1,621)	-63.10%
15	741.1-8 Rental of Building/Real Prop	23		37	14	62.49%	39	(2)	-4.98%
16	742.1-8 Rental of Equipment	10		1	(9)	-85.82%	17	(16)	-91.71%
17	750.1-8 Transportation Expense	129		948	819	635.05%	221	728	329.81%
18	756.1-8 Insurance - Vehicle	117		114	(3)	-2.82%	200	(86)	-43.18%
19	757.1-8 Insurance - General Liability	134		132	(2)	-1.25%	229	(97)	-42.26%
20	758.1-8 Insurance - Workman's Comp.	127		358	231	182.09%	217	141	64.95%
21	759.1-8 Insurance - Other	43		77	34	80.19%	74	4	5.37%
22	760.1-8 Advertising Expense	3		8	5	172.32%	5	3	59.24%
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	2		0	(2)	-100.00%	3	(3)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	85		208	123	144.43%	145	62	42.93%
26	775.1-8 Miscellaneous Expenses	930		1,020	90	9.65%	1,590	(571)	-35.88%
26	**TOTAL SEWER O&M EXPENSES**	**21,236**		**22,354**	**1,118**	**5.26%**	**36,317**	**(13,963)**	**-38.45%**
27	**SUBTOTAL (less accts. 766 & 767)**	**21,234**		**22,354**	**1,120**	**5.27%**	**36,313**	**(13,959)**	**-62.45%**
28	**Average ERC's**	**79**		**123**	**44**	**55.70%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**71.01%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Marion / Salt Springs

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-6 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	5,002	18,945	13,943	278.75%	5,345	13,600	254.43%
2	703.1-8 Salaries & Wages - Officers, Etc.	38	0	(38)	-100.00%	41	(41)	-100.00%
3	704.1-8 Employee Pensions & Benefits	320	3,607	3,287	1027.22%	342	3,265	954.84%
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	1,065	8,164	7,099	666.56%	1,138	7,026	617.33%
6	715.1-8 Purchased Power	4,387	5,985	1,598	36.43%	4,688	1,297	27.67%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	70	858	788	1126.03%	75	783	1047.30%
9	720.1-8 Materials and Supplies	98	4,951	4,853	4951.56%	105	4,846	4627.18%
10	731.1-8 Contractual Services - Engr.	12	0	(12)	-96.85%	13	(12)	-97.05%
11	732.1-8 Contractual Services - Acct.	44	186	142	322.79%	47	139	295.64%
12	733.1-8 Contractual Services - Legal	164	76	(88)	-53.88%	175	(100)	-56.84%
13	734.1-8 Contractual Services - Mgmt. Fees	43	0	(43)	-100.00%	46	(46)	-100.00%
14	735.1-8 Contractual Services - Other	1	1,202	1,201	120133.45%	1	1,201	112412.88%
15	741.1-8 Rental of Building/Real Prop.	38	36	(2)	-5.10%	41	(5)	-11.20%
16	742.1-8 Rental of Equipment	0	1	1	N.A.	0	1	N.A.
17	750.1-8 Transportation Expense	237	2,589	2,352	992.56%	253	2,336	922.40%
18	756.1-8 Insurance - Vehicle	227	110	(117)	-51.67%	243	(133)	-54.77%
19	757.1-8 Insurance - General Liability	320	128	(192)	-60.10%	342	(214)	-62.66%
20	758.1-8 Insurance - Workman's Comp.	122	637	515	421.76%	130	506	388.26%
21	759.1-8 Insurance - Other	43	75	32	73.87%	46	29	62.71%
22	760.1-8 Advertising Expense	0	8	8	N.A.	0	8	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	1,246	0	(1,246)	-100.00%	1,331	(1,331)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	3	0	(3)	-100.00%	3	(3)	-100.00%
25	770.1-8 Bad Debt Expense	40	200	160	401.19%	43	158	369.00%
26	775.1-8 Miscellaneous Expenses	738	984	246	33.33%	789	195	24.77%
26	**TOTAL SEWER O&M EXPENSES**	**14,258**	**48,742**	**34,484**	**241.86%**	**15,236**	**33,506**	**219.91%**
27	**SUBTOTAL (less accts. 766 & 767)**	**13,009**	**48,742**	**35,733**	**274.68%**	**13,902**	**34,840**	**71.48%**
28	**Average ERC's**	**181**	**168**	**(13)**	**-7.18%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**6.86%**			

Notes

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Putnam / Silver Lake Oaks

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	6,175		5,136	(1,039)	-16.82%	5,991	(855)	-14.27%
2	703.1-8 Salaries & Wages - Officers, Etc.	3		0	(3)	-100.00%	3	(3)	-100.00%
3	704.1-8 Employee Pensions & Benefits	1,149		978	(171)	-14.89%	1,115	(137)	-12.27%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	330		800	470	142.31%	320	479	149.75%
6	715.1-8 Purchased Power	1,640		2,199	559	34.09%	1,591	608	38.20%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	226		170	(56)	-24.69%	219	(49)	-22.38%
9	720.1-8 Materials and Supplies	1,901		825	(1,076)	-56.59%	1,844	(1,019)	-55.25%
10	731.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.1-8 Contractual Services - Acct.	128		42	(86)	-66.97%	124	(82)	-65.96%
12	733.1-8 Contractual Services - Legal	71		17	(54)	-75.79%	69	(52)	-75.04%
13	734.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	472		335	(137)	-28.93%	458	(123)	-26.75%
15	741.1-8 Rental of Building/Real Prop.	0		8	8	N.A.	0	8	N.A.
16	742.1-8 Rental of Equipment	70		0	(70)	-99.56%	68	(68)	-99.54%
17	750.1-8 Transportation Expense	449		560	111	24.69%	436	124	28.51%
18	756.1-8 Insurance - Vehicle	141		25	(116)	-82.32%	137	(112)	-81.77%
19	757.1-8 Insurance - General Liability	143		29	(114)	-79.71%	139	(110)	-79.08%
20	758.1-8 Insurance - Workman's Comp.	0		173	173	N.A.	0	173	N.A.
21	759.1-8 Insurance - Other	51		17	(34)	-66.68%	49	(32)	-65.66%
22	760.1-8 Advertising Expense	14		2	(12)	-87.20%	14	(12)	-86.81%
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	68		0	(68)	-100.00%	66	(66)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	0		46	46	N.A.	0	46	N.A.
26	775.1-8 Miscellaneous Expenses	861		224	(637)	-74.03%	835	(612)	-73.23%
26	**TOTAL SEWER O&M EXPENSES**	**13,892**		**11,566**	**(2,306)**	**-16.60%**	**13,478**	**(1,892)**	**-14.04%**
27	**SUBTOTAL (less accts. 766 & 767)**	**13,824**		**11,566**	**(2,238)**	**-16.19%**	**13,412**	**(1,826)**	**-15.76%**
28	**Average ERC's**	**29**		**27**	**(2)**	**-6.90%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**-2.98%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Marion / South Forty

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	6,709		13,082	6,373	94.98%	7,495	5,587	74.54%
2	703.1-8 Salaries & Wages - Officers, Etc.	7		0	(7)	-100.00%	8	(8)	-100.00%
3	704.1-8 Employee Pensions & Benefits	65		2,491	2,426	3731.88%	73	2,418	3330.17%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	1,410		2,056	646	45.78%	1,575	480	30.50%
6	715.1-8 Purchased Power	5,553		9,431	3,878	69.83%	6,203	3,227	52.03%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	69		612	543	786.90%	77	535	693.92%
9	720.1-8 Materials and Supplies	425		3,083	2,658	625.40%	475	2,608	549.35%
10	731.1-8 Contractual Services - Engr.	2		0	(2)	-96.39%	2	(2)	-96.77%
11	732.1-8 Contractual Services - Acct.	9		36	27	294.61%	10	25	253.24%
12	733.1-8 Contractual Services - Legal	33		14	(19)	-56.24%	37	(22)	-60.83%
13	734.1-8 Contractual Services - Mgmt. Fees	9		0	(9)	-100.00%	10	(10)	-100.00%
14	735.1-8 Contractual Services - Other	0		252	252	N.A.	0	252	N.A.
15	741.1-8 Rental of Building/Real Prop.	7		7	(0)	-1.65%	8	(1)	-11.96%
16	742.1-8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.1-8 Transportation Expense	48		2,035	1,987	4138.69%	54	1,981	3694.33%
18	756.1-8 Insurance - Vehicle	45		21	(24)	-53.46%	50	(29)	-58.34%
19	757.1-8 Insurance - General Liability	65		24	(41)	-62.50%	73	(48)	-66.43%
20	758.1-8 Insurance - Workman's Comp.	25		440	415	1658.16%	28	412	1473.84%
21	759.1-8 Insurance - Other	8		14	6	78.42%	9	5	59.71%
22	760.1-8 Advertising Expense	0		2	2	N.A.	0	2	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	248		0	(248)	-100.00%	277	(277)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.1-8 Bad Debt Expense	8		38	30	378.41%	9	29	328.25%
26	775.1-8 Miscellaneous Expenses	176		188	12	6.73%	197	(9)	-4.46%
26	**TOTAL SEWER O&M EXPENSES**	**14,922**		**33,824**	**18,902**	**126.67%**	**16,670**	**17,155**	**102.91%**
27	**SUBTOTAL (less accts. 766 & 767)**	**14,673**		**33,824**	**19,151**	**130.52%**	**16,391**	**17,433**	**51.54%**
28	**Average ERC's**	**51**		**49**	**(2)**	**-2.97%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**11.71%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: DUI-SSU / Hernando / Spring Hill 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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/82	(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	701.1-8 Salaries & Wages - Employees	108,893		264,467	155,574	142.87%	370,668	(106,201)	-28.65%
2	703.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.1-8 Employee Pensions & Benefits	0		50,354	50,354	N.A.	0	50,354	N.A.
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0		62,934	62,934	N.A.	0	62,934	N.A.
6	715.1-8 Purchased Power	91,015		116,355	25,340	27.84%	309,812	(193,456)	-62.44%
7	716.1-8 Fuel for Power Purchased	0		74	74	N.A.	0	74	N.A.
8	718.1-8 Chemicals	1,752		5,913	4,161	237.50%	5,964	(51)	-0.85%
9	720.1-8 Materials and Supplies	21,506		35,063	13,557	63.04%	73,206	(38,143)	-52.10%
10	731.1-8 Contractual Services - Engr.	0		17	17	N.A.	0	17	N.A.
11	732.1-8 Contractual Services - Acct.	0		8,195	8,195	N.A.	0	8,195	N.A.
12	733.1-8 Contractual Services - Legal	0		3,842	3,842	N.A.	0	3,842	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	754		14,824	14,070	1866.10%	2,567	12,258	477.59%
15	741.1-8 Rental of Building/Real Prop.	3,545		1,589	(1,956)	-55.19%	12,067	(10,478)	-86.83%
16	742.1-8 Rental of Equipment	0		60	60	N.A.	0	60	N.A.
17	750.1-8 Transportation Expense	0		7,341	7,341	N.A.	0	7,341	N.A.
18	756.1-8 Insurance - Vehicle	0		4,833	4,833	N.A.	0	4,833	N.A.
19	757.1-8 Insurance - General Liability	0		5,625	5,625	N.A.	0	5,625	N.A.
20	758.1-8 Insurance - Workman's Comp.	0		8,886	8,886	N.A.	0	8,886	N.A.
21	759.1-8 Insurance - Other	3,944		3,294	(650)	-16.49%	13,425	(10,132)	-75.47%
22	760.1-8 Advertising Expense	0		347	347	N.A.	0	347	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	13,845		0	(13,845)	-100.00%	47,128	(47,128)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	5,595		8,832	3,237	57.85%	19,045	(10,213)	-53.63%
26	775.1-8 Miscellaneous Expenses	7,074		43,349	36,275	512.79%	24,080	19,269	80.02%
26	**TOTAL SEWER O&M EXPENSES**	**257,923**		**646,195**	**388,272**	**150.54%**	**877,960**	**(231,765)**	**-26.40%**
27	**SUBTOTAL (less accts. 766 & 767)**	**244,078**		**646,195**	**402,117**	**164.75%**	**830,832**	**(184,637)**	**-28.57%**
28	**Average ERC's**	**2,278**		**5,494**	**3,216**	**141.18%**			
29	**Average Consumer Price Index - U**	**96.5**		**136.2**	**40**	**41.14%**			
30				**Compounded Multiplier =**		**240.40%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13625

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Volusia / Sugar Mill

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	15,501		37,072	21,571	139.16%	21,264	15,808	74.34%
2	703.1-8 Salaries & Wages - Officers, Etc.	22		0	(22)	-100.00%	30	(30)	-100.00%
3	704.1-8 Employee Pensions & Benefits	1,472		7,059	5,587	379.52%	2,019	5,039	249.56%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0		5,111	5,111	N.A.	0	5,111	N.A.
6	715.1-8 Purchased Power	4,666		21,132	16,466	352.90%	6,401	14,732	230.16%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	2,544		1,727	(817)	-32.10%	3,490	(1,763)	-50.51%
9	720.1-8 Materials and Supplies	693		5,245	4,552	656.92%	951	4,295	451.78%
10	731.1-8 Contractual Services - Engr.	36		2	(34)	-94.39%	49	(47)	-95.91%
11	732.1-8 Contractual Services - Acct.	864		993	129	14.90%	1,185	(192)	-16.24%
12	733.1-8 Contractual Services - Legal	317		404	87	27.33%	435	(31)	-7.17%
13	734.1-8 Contractual Services - Mgmt. Fees	140		0	(140)	-100.00%	192	(192)	-100.00%
14	735.1-8 Contractual Services - Other	475		1,284	809	170.41%	652	633	97.13%
15	741.1-8 Rental of Building/Real Prop.	145		192	47	32.72%	199	(6)	-3.25%
16	742.1-8 Rental of Equipment	2		7	5	265.01%	3	5	166.09%
17	750.1-8 Transportation Expense	2,046		1,215	(831)	-40.63%	2,807	(1,592)	-56.72%
18	756.1-8 Insurance - Vehicle	801		585	(216)	-26.91%	1,099	(513)	-46.72%
19	757.1-8 Insurance - General Liability	1,418		681	(737)	-51.95%	1,945	(1,264)	-64.97%
20	758.1-8 Insurance - Workman's Comp	672		1,246	574	85.36%	922	324	35.12%
21	759.1-8 Insurance - Other	159		399	240	150.92%	218	181	82.92%
22	760.1-8 Advertising Expense	0		42	42	N.A.	0	42	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	12		0	(12)	-100.00%	16	(16)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	5		0	(5)	-100.00%	7	(7)	-100.00%
25	770.1-8 Bad Debt Expense	137		1,070	933	680.88%	188	882	469.25%
26	775.1-8 Miscellaneous Expenses	4,504		5,251	747	16.58%	6,178	(928)	-15.01%
26	**TOTAL SEWER O&M EXPENSES**	**36,631**		**90,718**	**54,087**	**147.65%**	**50,249**	**40,469**	**80.54%**
27	**SUBTOTAL (less accts. 766 & 767)**	**36,614**		**90,718**	**54,104**	**147.77%**	**50,226**	**40,492**	**44.63%**
28	**Average ERC's**	**517**		**616**	**99**	**19.15%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**37.18%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Citrus / Sugar Mill 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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
							TEST YEAR DEVIATION FROM GUIDELINE	
Line No. Account No. and Name	Prior Test Year Ended 12/31/89	(a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1 701.1-8 Salaries & Wages - Employees	57,433		96,030	38,597	67.20%	70,814	25,216	35.61%
2 703.1-8 Salaries & Wages - Officers, Etc.	1,426		0	(1,426)	-100.00%	1,758	(1,758)	-100.00%
3 704.1-8 Employee Pensions & Benefits	8,696		18,284	9,588	110.26%	10,722	7,562	70.53%
4 710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5 711.1-8 Sludge Removal Expense	5,058		14,581	9,523	188.27%	6,236	8,344	133.80%
6 715.1-8 Purchased Power	31,590		37,396	5,806	18.38%	38,950	(1,554)	-3.99%
7 716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8 718.1-8 Chemicals	1,088		497	(591)	-54.34%	1,341	(845)	-62.97%
9 720.1-8 Materials and Supplies	16,370		11,163	(5,207)	-31.81%	20,184	(9,021)	-44.69%
10 731.1-8 Contractual Services - Engr.	33		6	(27)	-81.82%	41	(35)	-85.25%
11 732.1-8 Contractual Services - Acct.	3,053		2,949	(104)	-3.39%	3,764	(815)	-21.65%
12 733.1-8 Contractual Services - Legal	430		1,199	769	178.90%	530	669	126.20%
13 734.1-8 Contractual Services - Mgmt. Fees	73		0	(73)	-100.00%	90	(90)	-100.00%
14 735.1-8 Contractual Services - Other	3,986		4,189	203	5.10%	4,915	(725)	-14.76%
15 741.1-8 Rental of Building/Real Prop.	3,002		572	(2,430)	-80.95%	3,701	(3,130)	-84.55%
16 742.1-8 Rental of Equipment	505		58	(447)	-88.57%	623	(565)	-90.73%
17 750.1-8 Transportation Expense	8,156		6,429	(1,727)	-21.17%	10,056	(3,627)	-36.07%
18 756.1-8 Insurance - Vehicle	2,449		1,739	(710)	-28.98%	3,020	(1,280)	-42.40%
19 757.1-8 Insurance - General Liability	2,821		2,024	(797)	-28.24%	3,478	(1,454)	-41.80%
20 758.1-8 Insurance - Workman's Comp.	2,666		3,227	561	21.03%	3,287	(61)	-1.84%
21 759.1-8 Insurance - Other	899		1,185	286	31.85%	1,108	77	6.94%
22 760.1-8 Advertising Expense	60		125	65	108.30%	74	51	68.94%
23 766.1-8 Reg. Comm. Exp. - Rate Case Amort.	50		0	(50)	-100.00%	62	(62)	-100.00%
24 767.1-8 Reg. Comm. Exp. - Other	9		0	(9)	-100.00%	11	(11)	-100.00%
25 770.1-8 Bad Debt Expense	1,743		3,178	1,435	82.35%	2,149	1,029	47.90%
26 775.1-8 Miscellaneous Expenses	26,017		16,321	(9,696)	-37.27%	32,079	(15,758)	-49.12%
26 **TOTAL SEWER O&M EXPENSES**	**177,613**		**221,154**	**43,541**	**24.51%**	**218,994**	**2,159**	**0.99%**
27 **SUBTOTAL (less accts. 766 & 767)**	**177,554**		**221,154**	**43,600**	**24.56%**	**218,922**	**2,232**	**1.01%**
28 **Average ERC's**	**3,713**		**4,168**	**455**	**12.25%**			
29 **Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**23.30%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Washington / Sunny Hills 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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

Line No.	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	701.1-8 Salaries & Wages - Employees	42,323	29,645	(12,678)	-29.96%	54,115	(24,470)	-45.22%
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-8 Employee Pensions & Benefits	0	5,644	5,644	N.A.	0	5,644	N.A.
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0	0	0	N.A.	0	0	N.A.
6	715.1-8 Purchased Power	6,445	3,655	(2,790)	-43.29%	8,241	(4,586)	-55.65%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	222	1,778	1,556	700.84%	284	1,494	526.33%
9	720.1-8 Materials and Supplies	2,368	5,452	3,084	130.23%	3,028	2,424	80.06%
10	731.1-8 Contractual Services - Engr.	0	1	1	N.A.	0	1	N.A.
11	732.1-8 Contractual Services - Acct.	0	296	296	N.A.	0	296	N.A.
12	733.1-8 Contractual Services - Legal	0	238	238	N.A.	0	238	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	0	1,257	1,257	N.A.	0	1,257	N.A.
15	741.1-8 Rental of Building/Real Prop.	913	57	(856)	-93.72%	1,167	(1,110)	-95.09%
16	742.1-8 Rental of Equipment	0	2	2	N.A.	0	2	N.A.
17	750.1-8 Transportation Expense	2,143	1,386	(757)	-35.32%	2,740	(1,354)	-49.41%
18	756.1-8 Insurance - Vehicle	0	175	175	N.A.	0	175	N.A.
19	757.1-8 Insurance - General Liability	0	203	203	N.A.	0	203	N.A.
20	758.1-8 Insurance - Workman's Comp.	0	996	996	N.A.	0	996	N.A.
21	759.1-8 Insurance - Other	219	119	(100)	-45.69%	280	(161)	-57.52%
22	760.1-8 Advertising Expense	0	13	13	N.A.	0	13	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	565	0	(565)	-100.00%	722	(722)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	284	319	35	12.30%	363	(44)	-12.17%
26	775.1-8 Miscellaneous Expenses	3,844	1,565	(2,279)	-59.28%	4,915	(3,350)	-68.15%
26	**TOTAL SEWER O&M EXPENSES**	**58,326**	**52,801**	**(6,525)**	**-11.00%**	**75,855**	**(23,054)**	**-30.39%**
27	**SUBTOTAL (less accts. 766 & 767)**	**58,761**	**52,801**	**(5,960)**	**-10.14%**	**75,133**	**(22,332)**	**-42.29%**
28	**Average ERC's**	**173**	**178**	**5**	**2.89%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**27.86%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Lake / Sunshine Parkway

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-8 (S)
Page#1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	701.1-8 Salaries & Wages - Employees	2,479		5,580	3,101	125.09%	1,734	3,846	221.84%
2	703.1-8 Salaries & Wages - Officers, Etc.	2		0	(2)	-100.00%	1	(1)	-100.00%
3	704.1-8 Employee Pensions & Benefits	19		1,062	1,043	5491.67%	13	1,049	7895.14%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0		32	32	N.A.	0	32	N.A.
6	715.1-8 Purchased Power	4,871		3,731	(1,140)	-23.40%	3,407	324	9.52%
7	716.1-8 Fuel for Power Purchased	404		0	(404)	-100.00%	283	(283)	-100.00%
8	718.1-8 Chemicals	307		557	250	81.30%	215	342	159.23%
9	720.1-8 Materials and Supplies	69		1,987	1,918	2779.78%	48	1,939	4017.59%
10	731.1-8 Contractual Services - Engr.	1		0	(1)	-97.94%	1	(1)	-97.05%
11	732.1-8 Contractual Services - Acct.	3		10	7	238.23%	2	8	383.62%
12	733.1-8 Contractual Services - Legal	10		4	(6)	-58.74%	7	(3)	-41.01%
13	734.1-8 Contractual Services - Mgmt. Fees	3		0	(3)	-100.00%	2	(2)	-100.00%
14	735.1-8 Contractual Services - Other	0		1,166	1,166	N.A.	0	1,166	N.A.
15	741.1-8 Rental of Building/Real Prop.	2		2	(0)	-1.65%	1	1	40.62%
16	742.1-8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.1-8 Transportation Expense	14		492	478	3410.77%	10	482	4919.81%
18	756.1-8 Insurance - Vehicle	14		6	(8)	-57.26%	10	(4)	-38.89%
19	757.1-8 Insurance - General Liability	19		7	(12)	-63.35%	13	(6)	-47.59%
20	758.1-8 Insurance - Workman's Comp.	7		187	180	2578.36%	5	183	3729.61%
21	759.1-8 Insurance - Other	3		4	1	35.94%	2	2	94.36%
22	760.1-8 Advertising Expense	0		0	0	N.A.	0	0	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	7		0	(7)	-100.00%	5	(5)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	2		11	9	446.75%	1	10	681.76%
26	775.1-8 Miscellaneous Expenses	58		54	(5)	-9.03%	41	12	30.07%
26	**TOTAL SEWER O&M EXPENSES**	**8,295**		**14,892**	**6,597**	**79.53%**	**5,801**	**9,091**	**156.70%**
27	**SUBTOTAL (less accts. 766 & 767)**	**8,288**		**14,892**	**6,604**	**79.69%**	**5,796**	**9,096**	**61.08%**
28	**Average ERC's**	**96**		**56**	**(40)**	**-41.67%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				Compounded Multiplier =		-30.06%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Orange / University Shores

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 06/30/79	(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	701.1-8 Salaries & Wages - Employees	18,077		212,575	194,498	1075.94%	183,375	29,201	15.92%
2	703.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.1-8 Employee Pensions & Benefits	284		40,474	40,190	14151.51%	2,881	37,593	1304.91%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0		29,396	29,396	N.A.	0	29,396	N.A.
6	715.1-8 Purchased Power	22,985		100,685	77,700	338.05%	233,162	(132,477)	-56.82%
7	716.1-8 Fuel for Power Purchased	0		598	598	N.A.	0	598	N.A.
8	718.1-8 Chemicals	0		26,318	26,318	N.A.	0	26,318	N.A.
9	720.1-8 Materials and Supplies	3,600		31,593	27,993	777.60%	36,519	(4,925)	-13.49%
10	731.1-8 Contractual Services - Engr.	0		245	245	N.A.	0	245	N.A.
11	732.1-8 Contractual Services - Acct.	0		4,341	4,341	N.A.	0	4,341	N.A.
12	733.1-8 Contractual Services - Legal	0		1,765	1,765	N.A.	0	1,765	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	1,268		20,691	19,423	1531.79%	12,863	7,828	60.86%
15	741.1-8 Rental of Building/Real Prop.	0		842	842	N.A.	0	842	N.A.
16	742.1-8 Rental of Equipment	0		3,029	3,029	N.A.	0	3,029	N.A.
17	750.1-8 Transportation Expense	118		12,520	12,402	10510.14%	1,197	11,323	945.94%
18	756.1-8 Insurance - Vehicle	0		2,560	2,560	N.A.	0	2,560	N.A.
19	757.1-8 Insurance - General Liability	486		2,980	2,494	513.09%	4,930	(1,950)	-39.56%
20	758.1-8 Insurance - Workman's Comp.	0		7,143	7,143	N.A.	0	7,143	N.A.
21	759.1-8 Insurance - Other	0		1,745	1,745	N.A.	0	1,745	N.A.
22	760.1-8 Advertising Expense	0		184	184	N.A.	0	184	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	307		4,678	4,371	1423.89%	3,114	1,564	50.22%
26	775.1-8 Miscellaneous Expenses	350		23,593	23,243	6640.94%	3,550	20,043	564.52%
26	**TOTAL SEWER O&M EXPENSES**	47,475		527,955	480,480	1012.07%	481,590	46,365	9.63%
27	**SUBTOTAL (less accts. 766 & 767)**	47,475		527,955	480,480	1012.07%	481,590	46,365	9.78%
28	**Average ERC's**	528		2,855	2,327	440.72%			
29	**Average Consumer Price Index - U**	72.6		136.2	64	87.60%			
30				**Compounded Multiplier =**		914.41%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10858

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Lake / Venetian Village

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-6 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

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	701.1-8 Salaries & Wages - Employees	4,244		8,211	3,967	93.47%	6,632	1,578	23.80%
2	703.1-8 Salaries & Wages - Officers, Etc.	90		0	(90)	-100.00%	141	(141)	-100.00%
3	704.1-8 Employee Pensions & Benefits	153		1,563	1,410	921.79%	239	1,324	553.83%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	28		1,532	1,504	5370.68%	44	1,488	3400.58%
6	715.1-8 Purchased Power	5,566		8,707	3,141	56.43%	8,698	8	0.09%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	442		771	329	74.50%	691	81	11.66%
9	720.1-8 Materials and Supplies	80		1,417	1,337	1671.10%	125	1,292	1033.29%
10	731.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.1-8 Contractual Services - Acct.	118		139	21	17.52%	184	(46)	-24.80%
12	733.1-8 Contractual Services - Legal	24		56	32	134.95%	38	19	50.34%
13	734.1-8 Contractual Services - Mgmt. Fees	37		0	(37)	-100.00%	58	(58)	-100.00%
14	735.1-8 Contractual Services - Other	220		1,086	866	393.52%	344	742	215.79%
15	741.1-8 Rental of Building/Real Prop.	91		27	(64)	-70.46%	142	(115)	-81.10%
16	742.1-8 Rental of Equipment	42		1	(41)	-97.57%	66	(65)	-98.45%
17	750.1-8 Transportation Expense	126		496	370	293.61%	197	299	151.86%
18	756.1-8 Insurance - Vehicle	240		82	(158)	-65.92%	375	(293)	-78.20%
19	757.1-8 Insurance - General Liability	146		95	(51)	-34.81%	228	(133)	-58.29%
20	758.1-8 Insurance - Workman's Comp.	88		276	188	213.51%	138	138	100.61%
21	759.1-8 Insurance - Other	87		56	(31)	-35.94%	136	(80)	-59.01%
22	760.1-8 Advertising Expense	7		6	(1)	-16.05%	11	(5)	-46.28%
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	54		0	(54)	-100.00%	84	(84)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	61		149	88	144.99%	95	54	56.77%
26	775.1-8 Miscellaneous Expenses	745		734	(11)	-1.54%	1,164	(431)	-37.00%
26	**TOTAL SEWER O&M EXPENSES**	**12,689**		**25,403**	**12,714**	**100.20%**	**19,830**	**5,573**	**28.10%**
27	**SUBTOTAL (less accts. 766 & 767)**	**12,635**		**25,403**	**12,768**	**101.05%**	**19,746**	**5,657**	**22.27%**
28	**Average ERC's**	**66**		**83**	**17**	**25.76%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**56.28%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Duval / Woodmere

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89	(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) %
1	701.1-8 Salaries & Wages - Employees	35,768		120,307	84,538	236.35%	39,559	80,748	204.12%
2	703.1-8 Salaries & Wages - Officers, Etc.	(30)		0	30	-100.00%	(33)	33	-100.00%
3	704.1-8 Employee Pensions & Benefits	3,364		22,906	19,542	580.86%	3,721	19,186	515.62%
4	710.1-8 Purchased Sewage Treatment	62,548		68,022	5,474	8.75%	69,176	(1,154)	-1.67%
5	711.1-8 Sludge Removal Expense	5,956		45,169	39,213	658.42%	6,587	38,582	585.75%
6	715.1-8 Purchased Power	36,874		45,518	8,644	23.44%	40,782	4,736	11.61%
7	716.1-8 Fuel for Power Purchased	186		0	(186)	-100.00%	206	(206)	-100.00%
8	718.1-8 Chemicals	939		6,017	5,078	541.08%	1,038	4,979	479.65%
9	720.1-8 Materials and Supplies	2,408		30,345	27,937	1160.11%	2,663	27,682	1039.37%
10	731.1-8 Contractual Services - Engr.	65		4	(61)	-94.48%	72	(68)	-95.01%
11	732.1-8 Contractual Services - Acct.	2,007		1,759	(248)	-12.37%	2,220	(461)	-20.76%
12	733.1-8 Contractual Services - Legal	584		715	131	22.37%	646	69	10.64%
13	734.1-8 Contractual Services - Mgmt. Fees	213		0	(213)	-100.00%	236	(236)	-100.00%
14	735.1-8 Contractual Services - Other	2,314		14,092	11,777	508.80%	2,559	11,532	450.56%
15	741.1-8 Rental of Building/Real Prop.	226		341	115	51.15%	249	91	36.67%
16	742.1-8 Rental of Equipment	14		651	637	4536.04%	16	636	4091.82%
17	750.1-8 Transportation Expense	3,965		8,843	4,878	123.03%	4,385	4,458	101.66%
18	756.1-8 Insurance - Vehicle	1,535		1,037	(498)	-32.45%	1,698	(661)	-38.92%
19	757.1-8 Insurance - General Liability	1,767		1,207	(560)	-31.69%	1,955	(747)	-38.24%
20	758.1-8 Insurance - Workman's Comp.	1,683		4,042	2,359	140.19%	1,861	2,181	117.18%
21	759.1-8 Insurance - Other	418		707	288	68.94%	463	244	52.75%
22	760.1-8 Advertising Expense	0		75	75	N.A.	0	75	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	3,920		0	(3,920)	-100.00%	4,335	(4,335)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	10		0	(10)	-100.00%	11	(11)	-100.00%
25	770.1-8 Bad Debt Expense	544		1,895	1,351	248.26%	602	1,293	214.89%
26	775.1-8 Miscellaneous Expenses	9,539		9,813	275	2.88%	10,549	(736)	-6.98%
26	**TOTAL SEWER O&M EXPENSES**	**176,817**		**383,464**	**206,647**	**116.87%**	**195,555**	**187,909**	**96.09%**
27	**SUBTOTAL (less accts. 766 & 767)**	**172,888**		**383,464**	**210,576**	**121.80%**	**191,209**	**192,255**	**50.14%**
28	**Average ERC's**	**1,448**		**1,458**	**10**	**0.69%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**10.60%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Pasco / Zephyr Shores

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-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	701.1-8 Salaries & Wages - Employees	8,382		30,067	21,685	258.70%	16,234	13,833	85.21%
2	703.1-8 Salaries & Wages - Officers, Etc.	121		0	(121)	-100.00%	234	(234)	-100.00%
3	704.1-8 Employee Pensions & Benefits	1,000		5,725	4,725	472.47%	1,937	3,788	195.58%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	71		5,549	5,478	7715.66%	138	5,412	3935.44%
6	715.1-8 Purchased Power	6,026		6,182	156	2.59%	11,671	(5,489)	-47.03%
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	285		167	(118)	-41.52%	552	(385)	-69.81%
9	720.1-8 Materials and Supplies	151		3,818	3,667	2428.44%	292	3,525	1205.50%
10	731.1-8 Contractual Services - Engr.	40		2	(38)	-95.69%	77	(76)	-97.78%
11	732.1-8 Contractual Services - Acct.	137		847	710	518.45%	265	582	219.32%
12	733.1-8 Contractual Services - Legal	510		345	(165)	-32.45%	988	(643)	-65.12%
13	734.1-8 Contractual Services - Mgmt. Fees	145		0	(145)	-100.00%	281	(281)	-100.00%
14	735.1-8 Contractual Services - Other	4		1,397	1,393	34820.82%	8	1,389	17930.58%
15	741.1-8 Rental of Building/Real Prop.	118		164	46	39.19%	229	(64)	-28.13%
16	742.1-8 Rental of Equipment	0		6	6	N.A.	0	6	N.A.
17	750.1-8 Transportation Expense	737		1,070	333	45.25%	1,427	(357)	-25.00%
18	756.1-8 Insurance - Vehicle	711		500	(211)	-29.72%	1,377	(877)	-63.71%
19	757.1-8 Insurance - General Liability	1,001		582	(419)	-41.91%	1,939	(1,357)	-70.00%
20	758.1-8 Insurance - Workman's Comp.	382		1,010	628	164.46%	740	270	36.55%
21	759.1-8 Insurance - Other	136		341	205	150.38%	263	77	29.28%
22	760.1-8 Advertising Expense	0		36	36	N.A.	0	36	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	359		0	(359)	-100.00%	695	(695)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	9		0	(9)	-100.00%	17	(17)	-100.00%
25	770.1-8 Bad Debt Expense	126		913	787	624.66%	244	669	274.16%
26	775.1-8 Miscellaneous Expenses	2,077		4,482	2,405	115.77%	4,023	459	11.41%
26	**TOTAL SEWER O&M EXPENSES**	**22,528**		**63,201**	**40,673**	**180.55%**	**43,631**	**19,570**	**44.85%**
27	**SUBTOTAL (less accts. 766 & 767)**	**22,160**		**63,201**	**41,041**	**185.20%**	**42,918**	**20,283**	**32.09%**
28	**Average ERC's**	**312**		**504**	**192**	**61.54%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**93.68%**			

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)

OVERALL COMPARISON OF SYSTEM DIRECT EXPENSES TO GUIDELINE - SEWER
Total Direct Expenses (7XX.1 - 7XX.6)

Company: All Filed FPSC Systems

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

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-8 (S)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

	SEWER SYSTEMS (FPSC)							CALCULATION OF COMPOUND MULTIPLIER					
								% Change From Prior Test Year				Test Year Deviation From Guideline	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1 (c)	O & M Expense Guideline 12/31/91	$	%
1	Amelia Island	Nassau	12/31/87	94,200	172,080	77,880	82.68%	15.73%	19.89%	38.76%	130,707	41,373	31.65%
2	Apache Shores	Citrus	12/31/86	8,063	10,348	2,285	28.35%	-2.52%	24.27%	21.14%	9,767	581	5.95%
3	Apple Valley	Seminole	12/31/90	34,661	26,762	(7,899)	-22.79%	0.00%	4.21%	4.21%	36,120	(9,358)	-25.91%
4	Beacon Hills	Duval	05/31/89	159,624	401,715	242,090	151.66%	13.15%	9.84%	24.26%	198,384	203,331	102.49%
5	Beecher's Point	Putnam	12/31/89	5,995	13,962	7,967	132.89%	4.55%	9.84%	14.63%	6,884	7,078	102.81%
6	Burnt Store	Charl / Lee	12/31/89	52,852	61,800	8,948	16.93%	26.07%	9.84%	38.48%	73,188	(11,388)	-15.56%
7	Chuluota	Seminole	12/31/90	15,101	41,552	26,452	175.17%	-1.53%	4.21%	2.62%	15,496	26,056	168.15%
8	Citrus Park	Marion	12/31/88	18,587	42,718	24,131	129.83%	1.19%	15.13%	16.50%	21,654	21,064	97.27%
9	Citrus Springs Util	Citrus	12/31/77	17,614	48,930	31,316	177.79%	46.76%	124.75%	229.86%	58,101	(9,170)	-15.78%
10	Deltona Utilities	Volusia	12/31/82	127,010	456,705	329,695	259.58%	135.95%	41.14%	233.02%	422,974	33,730	7.97%
11	Fisherman's Haven	Martin	12/31/88	9,863	21,386	11,523	116.83%	8.40%	15.13%	24.80%	12,309	9,077	73.75%
12	Fla. Cent. Comm. Pk	Seminole	12/31/90	50,299	84,754	34,454	68.50%	37.08%	4.21%	42.85%	71,851	12,903	17.96%
13	*Fox Run*	Martin	12/31/88	13,221	23,788	10,567	79.93%	28.57%	15.13%	48.03%	19,570	4,217	21.55%
14	Holiday Haven	Lake	12/31/88	9,548	21,595	12,047	126.18%	-8.93%	15.13%	4.85%	10,011	11,584	115.71%
15	Jungle Den	Volusia	12/31/88	11,515	46,915	35,400	307.42%	8.65%	15.13%	25.09%	14,405	32,510	225.69%
16	Leilani Heights	Martin	09/30/85	27,367	60,987	83,620	122.85%	11.33%	26.58%	40.92%	38,566	22,421	58.14%
17	Leisure Lakes	Highlands	12/31/89	8,594	12,098	3,504	40.77%	6.05%	9.84%	16.48%	10,010	2,087	20.85%
18	*Marco Shores Util*	*Collier*	*12/31/86*	*14,681*	31,730	17,049	116.13%	43.14%	24.27%	77.88%	26,114	5,616	21.50%
19	Marion Oaks Util	Marion	12/31/85	66,558	134,995	68,437	102.82%	21.55%	26.58%	53.85%	102,401	32,594	31.83%
20	Meredith Manor	Seminole	12/31/90	6,312	7,309	997	15.80%	0.00%	4.21%	4.21%	6,578	732	11.12%
21	Morningview	Lake	12/31/86	7,443	12,176	4,733	63.59%	-4.17%	24.27%	19.09%	8,864	3,312	37.36%
22	Palm Port	Putnam	04/30/85	6,055	14,817	8,762	144.70%	31.34%	26.58%	66.25%	10,067	4,750	47.18%
23	Palm Terrace	Pasco	12/31/88	62,098	91,531	29,433	47.40%	-0.98%	15.13%	14.01%	70,796	20,735	29.29%
24	Park Manor	Putnam	04/30/85	5,734	11,268	5,534	96.52%	29.17%	26.58%	63.50%	9,375	1,893	20.19%
25	Point O' Woods	Citrus	12/31/89	17,733	16,225	(1,508)	-8.51%	55.70%	9.84%	71.01%	30,326	(14,101)	-46.50%
26	Salt Springs	Marion	12/31/88	10,131	42,828	32,697	322.74%	-7.18%	15.13%	6.86%	10,826	32,002	295.60%
27	Silver Lake Oaks	Putnam	12/31/90	9,030	10,242	1,212	13.42%	-6.90%	4.21%	-2.98%	8,761	1,481	16.91%
28	South Forty	Marion	12/31/88	13,861	32,695	18,834	135.86%	-2.97%	15.13%	11.71%	15,484	17,211	111.15%
29	Spring Hill Util	Hernando	12/31/82	177,057	385,652	208,595	117.81%	141.18%	41.14%	240.40%	602,695	(217,044)	-36.01%
30	Sugar Mill	Volusia	12/31/88	21,705	59,158	37,453	172.56%	19.15%	15.13%	37.18%	29,774	29,384	98.69%

(Continued...)

0420

OVERALL COMPARISON OF SYSTEM DIRECT EXPENSES TO GUIDELINE - SEWER
Total Direct Expenses (7XX.1 - 7XX.6)

Company: All Filed FPSC Systems

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

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-8 (S)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	SEWER SYSTEMS (FPSC)						**CALCULATION OF COMPOUND MULTIPLIER**					
							% Change From Prior Test Year				**Test Year Deviation From Guideline**	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	$	%
1	Sugar Mill Woods	Citrus	12/31/89	92,475	127,388	34,913	37.75%	12.25%	9.84%	23.30%	114,020	13,368	11.72%
2	Sunny Hills Util	Washington	12/31/86	36,025	43,392	7,367	20.45%	2.89%	24.27%	27.86%	46,062	(2,670)	-5.80%
3	Sunshine Parkway	Lake	12/31/87	8,053	14,570	6,517	80.92%	-41.67%	19.89%	-30.06%	5,632	8,938	158.69%
4	University Shores	Orange	06/30/79	46,048	389,941	343,893	746.81%	440.72%	87.60%	914.41%	467,115	(77,173)	-16.52%
5	Venetian Village	Lake	12/31/86	9,560	20,994	11,434	119.61%	25.76%	24.27%	56.28%	14,940	6,054	40.52%
6	Woodmere	Duval	05/31/89	136,708	327,549	188,840	136.14%	0.69%	9.84%	10.60%	153,408	174,141	113.52%
7	Zephyr Shores	Pasco	12/31/87	11,478	36,265	24,787	215.95%	61.54%	19.89%	93.68%	22,230	14,035	63.14%
8	**TOTAL - SEWER**			**1,424,860**	**3,358,821**	**1,933,960**	**135.73%**				**2,905,468**	**453,353**	**15.60%**
9	**TOTAL - WATER & SEWER**			**3,247,220**	**7,120,454**	**3,873,233**	**119.26%**				**6,862,240**	**258,214**	**3.76%**

0421

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	701.1-6 Salaries & Wages - Employees	29,930	55,324	25,394	84.85%	41,529	13,795	33.22%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		10,534	10,534	N.A.	0	10,534	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	19,328	8,519	(10,809)	-55.92%	26,819	(18,300)	-68.23%
6	715.1-6 Purchased Power	36,982	72,940	35,958	97.23%	51,314	21,626	42.14%
7	716.1-6 Fuel for Power Purchased		1,124	1,124	N.A.	0	1,124	N.A.
8	718.1-6 Chemicals	3,768	982	(2,786)	-73.95%	5,228	(4,247)	-81.23%
9	720.1-6 Materials and Supplies	1,379	9,891	8,512	617.29%	1,913	7,978	416.95%
10	731.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	929	9,305	8,376	901.61%	1,289	8,016	621.86%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	15	0	(15)	-100.00%	21	(21)	-100.00%
17	750.1-6 Transportation Expense	1,869	1,598	(271)	-14.49%	2,593	(995)	-38.37%
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		1,859	1,859	N.A.	0	1,859	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses		4	4	N.A.	0	4	N.A.
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**94,200**	**172,080**	**77,880**	**82.68%**	**130,707**	**41,373**	**31.65%**
27	**SUBTOTAL (less accts. 766 & 767)**	**94,200**	**172,080**	**77,880**	**82.68%**	**130,707**	**41,373**	**24.04%**
28	**Average ERC's**	**1,354**	**1,567**	**213**	**15.73%**			
29	**Average Consumer Price Index - U**	**113.6**	**136.2**	**23**	**19.89%**			
30			**Compounded Multiplier =**		**38.76%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) FDER permit for the new plant expansion increased the on-site requirements of certified operators resulting in the need to hire additional personnel.

32 (3) Explanation provided under A&G

33 (5) Prior to 1991 the wastewater plant utilized a modified 40,000 gal. package WWTP as a sludge digester. It was difficult to control due to it's small size,
34 it required frequent decanting of supernant, which in turn required frequent sludge hauling. As a result of the improvements to the plant, the old
35 digester was removed and a 160,000 gal. aerator tank was refitted as the current digester, allowing for improved and efficient operation.

36 (6) In 1991 the wastewater treatment facility was expaneded from .6 to .85 mgd, and this expansion resulted in more and larger equipment being utilized.

37 (7) Increased costs are due to the implementation of formal procedures to test the auxiliary power to assure uninterruptable service and comply with FDER rules
38 regarding overflows.

39 (8) The expansion of the wastewater treatment facility resulted in the addition of a fine mesh bar screen and sand filters which decreased the chlorine demand
40 before the CL2 contact chamber. The expansion also allowed the use of 2000# CL2 cylinders, instead of 150# cylinders, thus saving costs.

41 (9) The increase is due to improve preventative maintenance thus requiring additional materials and supplies. Preventative maintenance was improved in order to
42 provide a better quality of service, comply with FDER rules and regulations, and to maintain the system in accordance with industry standards

43 (14) Changes to FDER rules and regulations (ie: sampling requirements) and because of the plant expansion, some of the tests which were performed once a month are now
44 required 5 days per week.

45 (17) The manager of the Amelia facility was promoted to Region Manager over several systems. This allowed the costs associated with his travel to be allocated
46 to the approrpiate systems.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 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	701.1-6 Salaries & Wages - Employees	4,190	6,218	2,028	48.41%	5,076	1,143	22.51%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		1,184	1,184	N.A.	0	1,184	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	900	231	(669)	-74.37%	1,090	(860)	-78.84%
6	715.1-6 Purchased Power	1,833	1,183	(650)	-35.43%	2,220	(1,037)	-46.70%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	391	170	(221)	-56.47%	474	(303)	-64.07%
9	720.1-6 Materials and Supplies	439	113	(326)	-74.32%	532	(419)	-78.80%
10	731.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	97	303	206	212.58%	118	186	158.04%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	1	0	(1)	-100.00%	1	(1)	-100.00%
17	750.1-6 Transportation Expense	200	737	537	268.52%	242	495	204.21%
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		209	209	N.A.	0	209	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	12	0	(12)	-100.00%	15	(15)	-100.00%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**8,063**	**10,348**	**2,285**	**28.35%**	**9,767**	**581**	**5.95%**
27	**SUBTOTAL (less accts. 788 & 767)**	**8,063**	**10,348**	**2,285**	**28.35%**	**9,767**	**581**	**5.62%**
28	**Average ERC's**	**119**	**116**	**(3)**	**-2.52%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**21.14%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirments.

32 (3) Explanation provided under A&G

33 (5) The decrease is due to the timing of sludge removal. Sludge was removed at the end of 1990 so fewer loads needs to be analyzed and hauled in 1991.
34 In addition, the flows were lower so there was less sludge to be removed

35 (6) Power costs decreased due to lower flows being treated

36 (8) Chemical costs decreased due to lower flows being treated

37 (9) The decrease in costs is due to an enhanced preventative maintenance program being implemented. This resulted in a reduction in the cost of materials and
38 supplies. In addition, there were fewer expensive emergency repairs than in prior test year.

39 (14) The increase to contractual services is due to sludge analysis and monitoring well sampling. New FDER rules have increased the compliance analyses thus increased
40 the costs for sampling.

41 (17) An enhanced preventative maintenance program was implemented in order to provide a better quality of service. This program resulted in additional
42 transportation costs for travel to the system more frequently.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	701.1-6 Salaries & Wages - Employees	3,148	1,041	(2,108)	-66.95%	3,281	(2,240)	-68.28%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	346	198	(148)	-42.71%	360	(162)	-45.02%
4	710.1-6 Purchased Sewage Treatment	25,780	24,270	(1,510)	-5.86%	26,865	(2,595)	-9.66%
5	711.1-6 Sludge Removal Expense	1,252	8	(1,244)	-99.36%	1,305	(1,297)	-99.38%
6	715.1-6 Purchased Power	389	441	52	13.45%	405	36	8.87%
7	716.1-6 Fuel for Power Purchased	26	0	(26)	-100.00%	27	(27)	-100.00%
8	718.1-6 Chemicals	502	412	(90)	-17.84%	523	(111)	-21.16%
9	720.1-6 Materials and Supplies	882	143	(739)	-83.76%	919	(776)	-84.42%
10	731.1-6 Contractual Services - Engr.	12	0	(12)	-100.00%	13	(13)	-100.00%
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	0	0	0	N.A.	0	0	N.A.
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	1,198	151	(1,047)	-87.38%	1,248	(1,097)	-87.89%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	35	35	N.A.	0	35	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	1,126	62	(1,064)	-94.50%	1,173	(1,112)	-94.73%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**34,661**	**26,782**	**(7,899)**	**-22.79%**	**36,120**	**(9,358)**	**-25.91%**
27	**SUBTOTAL (less accts. 766 & 767)**	**34,661**	**26,782**	**(7,899)**	**-22.79%**	**36,120**	**(9,358)**	**-25.91%**
28	**Average ERC's**	**175**	**175**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**	**136.2**	**6**	**4.21%**			
30			**Compounded Multiplier =**		**4.21%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and improved preventative maintenance increased the man hour requirements. However, there were fewer emergencies in 1991 and the system
32 no growth which resulted in salaries remaining stable.

33 (3) Explanation provided under A&G

34 (4) The flows were lower in 1991 than in prior test year resulting in decreased purchased sewer costs

35 (5) The dollars reflected in the 1990 test year were used for cleaning and pumping lift station. This was not necessary in 1991.

36 (6) Degreaser is only chemical used at lift station. The amount of chemical can vary from one year to next.

37 (9) The decrease in costs is due to enhanced preventative maintenance which resulted in fewer materials and supplies being purchased in the test year. In
38 addition, there were fewer expensive emergency repairs.

39 (17) The decrease in costs is due to enhanced preventative maintenance which resulted in fewer transportation costs. In addition, there were fewer expensive emergency
40 repairs.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89	(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	701.1-6 Salaries & Wages - Employees	34,620	58,355	23,735	68.56%	43,027	15,329	35.63%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	49	11,111	11,062	22589.05%	61	11,050	18156.12%
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	8,370	68,078	59,709	713.39%	10,402	57,676	554.47%
6	715.1-6 Purchased Power	70,912	79,985	9,072	12.79%	88,131	(8,146)	-9.24%
7	716.1-6 Fuel for Power Purchased	1,383	1,219	(164)	-11.86%	1,719	(500)	-29.08%
8	718.1-6 Chemicals	28,329	129,288	100,958	356.37%	35,208	94,079	267.21%
9	720.1-6 Materials and Supplies	4,876	23,404	18,528	379.97%	6,060	17,344	286.20%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	180	180	N.A.	0	180	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	3,029	18,481	15,452	510.19%	3,764	14,717	390.97%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	52	2,780	2,728	5222.82%	65	2,715	4182.86%
17	750.1-6 Transportation Expense	7,824	5,402	(2,422)	-30.95%	9,724	(4,321)	-44.44%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	1,961	1,961	N.A.	0	1,961	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	180	1,471	1,291	716.75%	223	1,248	558.79%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**158,624**	**401,715**	**242,090**	**151.66%**	**198,384**	**203,331**	**102.49%**
27	**SUBTOTAL (less accts. 766 & 767)**	**158,624**	**401,715**	**242,090**	**151.66%**	**198,384**	**203,331**	**50.62%**
28	**Average ERC's**	**2,175**	**2,461**	**286**	**13.15%**			
29	**Average Consumer Price Index - U**	**124.0**	**138.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**24.28%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The system went from mandatory staffing of two hours per day to eight hours, seven days per week. In addition changes to FDER rules and regulations (ie: sampling
and testing requirements) and improved preventative maintenance increased the man hour requirements.

33 (3) Explanation provided under A & G

34 (5) Implementation of FDER Rule #17-640 in March 1991 requires sludge to be disposed of at approved land sites and stabilization of the resudal is required
35 before the sludge may be disposed of. This resulted in increased costs for sludge hauling and analysis.

36 (6) Power is less than the guideline as a result of customer growth while the electric rates remained stable.

37 (8) The feed rate for hydrogen peroxide is approximately 510 GPD at a cost of .650 per gallon. This chemical is used in order to comply with FDER rules and regulations
38 regarding odor control.

39 (9) The increase is due to improved preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order to
40 provide a better quality of service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards.

42 (14) The increase in contractural services is due to regulatory agencies requirements regarding sludge analysis, monitoring well wells sampling and testing,
43 river discharge sampling and testing and new permit analysis requirements.

44 (16) A crane and scaffolding was rented to perform repairs.

45 (17) Improved preventative maintenance resulted in fewer after hours emergencies resulting in a decrease to transportation costs.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 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	701.1-6 Salaries & Wages - Employees	2,922	6,193	3,271	111.93%	3,355	2,837	84.56%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		1,179	1,179	N.A.	0	1,179	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	211	533	322	152.78%	242	291	120.13%
6	715.1-6 Purchased Power	1,992	2,596	604	30.30%	2,287	308	13.47%
7	718.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	401	170	(231)	-57.56%	460	(290)	-63.04%
9	720.1-6 Materials and Supplies	136	1,689	1,553	1141.87%	156	1,533	981.48%
10	731.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	25	315	290	1159.60%	29	286	996.91%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	1	277	276	27620.00%	1	276	24039.74%
17	750.1-6 Transportation Expense	256	802	546	213.16%	294	508	172.71%
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		208	208	N.A.	0	208	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	51	0	(51)	-100.00%	59	(59)	-100.00%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**5,995**	**13,962**	**7,967**	**132.89%**	**6,884**	**7,078**	**102.81%**
27	**SUBTOTAL (less accts. 766 & 767)**	**5,995**	**13,962**	**7,967**	**132.89%**	**6,884**	**7,078**	**50.69%**
28	**Average ERC's**	**44**	**46**	**2**	**4.55%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**14.83%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations, (ie sampling and testing requirements) and improved preventative maintenance increased the man hour requirments

32 (3) Explanation provided under A&G

34 (5) Implementaion of FDER Rule #17-640 in March of 1991 requires sludge to be disposed of at approved land sites and stabilization of the residual is required
35 before the sludge may be disposed of. This resulted in increased costs for sludge hauling and analysis

36 (6) Purchased power increased due to age of equipment

37 (8) Improved record keeping and allocation methods resulted in a deduction of chemical costs being charged to this system.

38 (9) This increase is due to improved preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order to
39 provide better quality of service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards.

40 (14) The increase in costs is due to sludge analysis and monitoring well sampling. New FDER rules and regulations have increased the compliance requirements.

41 (16) Rental equipment was necessary to perform repairs at the system.

42 (17) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the transportation expenses because
43 it was necessary to travel to the system more frequently.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 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	701.1-6 Salaries & Wages - Employees	22,516	22,112	(404)	-1.79%	31,179	(9,067)	-29.08%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		4,210	4,210	N.A.	0	4,210	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	1,008	660	(348)	-34.54%	1,396	(736)	-52.73%
6	715.1-6 Purchased Power	20,420	20,823	403	1.97%	28,277	(7,454)	-26.36%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	2,121	267	(1,854)	-87.39%	2,937	(2,670)	-90.89%
9	720.1-6 Materials and Supplies	4,547	2,556	(1,991)	-43.78%	6,297	(3,740)	-59.40%
10	731.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	1,668	8,340	6,671	399.70%	2,311	6,029	260.85%
15	741.1-6 Rental of Building/Real Prop.	16	0	(16)	-100.00%	22	(22)	-100.00%
16	742.1-6 Rental of Equipment	1	0	(1)	-100.00%	1	(1)	-100.00%
17	750.1-6 Transportation Expense	554	2,088	1,534	276.94%	767	1,321	172.20%
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		743	743	N.A.	0	743	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses		0	0	N.A.	0	0	N.A.
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**52,852**	**61,800**	**8,948**	**16.93%**	**73,188**	**(11,388)**	**-15.56%**
27	**SUBTOTAL (less accts. 766 & 767)**	**52,852**	**61,800**	**8,948**	**16.93%**	**73,188**	**(11,388)**	**-15.43%**
28	**Average ERC's**	**303**	**382**	**79**	**26.07%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**38.48%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Overtime was controlled and used only for emergency purposes. In addition, there were fewer after hours emergencies.

32 (5) Sludge was removed at the end of 1990 resulting in fewer loads in 1991.

33 (6) Purchased power is less than the guideline as a result of significant customer growth while the electric rates remained stable.

34 (8) The decrease in chemical costs is due to improved record keeping and allocation methods.

35 (9) Improved preventative maintenance resulted in fewer expensive emergency repairs.

36 (14) The increase is due to new FDER rules and regulations regarding sludge and wastewater analysis and monitoring well sampling and testing.

37 (17) Changes to FDER rules and regulations and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system
38 more frequently.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

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	701.1-6 Salaries & Wages - Employees	5,011	11,542	6,530	130.30%	5,143	6,399	124.43%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	277	2,198	1,921	694.64%	284	1,914	674.38%
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	875	63	(812)	-92.78%	898	(835)	-92.96%
6	715.1-6 Purchased Power	2,326	10,709	8,383	360.48%	2,386	8,322	348.74%
7	716.1-6 Fuel for Power Purchased	22	0	(22)	-100.00%	23	(23)	-100.00%
8	718.1-6 Chemicals	1,675	1,778	103	6.18%	1,719	60	3.47%
9	720.1-6 Materials and Supplies	1,869	6,669	4,799	256.74%	1,918	4,750	247.65%
10	731.1-6 Contractual Services - Engr.	196	868	672	342.96%	201	667	331.66%
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	0	5,260	5,260	N.A.	0	5,260	N.A.
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	958	1,530	572	59.74%	983	547	55.67%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	388	388	N.A.	0	388	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	1,892	548	(1,344)	-71.04%	1,942	(1,394)	-71.77%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**15,101**	**41,552**	**26,452**	**175.17%**	**15,496**	**26,056**	**168.15%**
27	**SUBTOTAL (less accts. 766 & 767)**	**15,101**	**41,552**	**26,452**	**175.17%**	**15,496**	**26,056**	**62.71%**
28	**Average ERC's**	**131**	**129**	**(2)**	**-1.53%**			
29	**Average Consumer Price Index - U**	**130.7**	**136.2**	**6**	**4.21%**			
30			**Compounded Multiplier =**		**2.62%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.
32 In addition, the new effluent disposal area requires additional man hours to perform maintenance and mowing.

33 (3) Explanation provided under A&G

34 (5) The new treatment plant was put into service in April of 1991. It was not necessary to remove as much sludge as the plant is new.

35 (6) The new treatment plant was put into service in April 1991. The new plant included two 10 hp blower, filters & backwash recirculating pumps, thus
increasing power costs.

36 (9) Increase is due to improved preventative maintenance which required additional materials and supplies. Preventative mainteance was improved in order to provide
37 a better quality of service, comply with FDER, and to maintain the system in accordance with industry standards. In addition the new effluent disposal area
38 requires manteance thus additional materials and supplies were necessary

39 (14) The new effluent disposal spray field requires quarterly analysis for the five monitoring wells. In addition, the previous test year reflects zero
40 dollars. Improved record keeping allowed for an accurate reflection of dollars associated with this system

41 (17) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance and the new plant and effluent disposal spray field
42 increased the transportation costs because it was necessary to travel to the system more frequently.

43 (26) Improved record keeping allowed for accurate dollars to be reflected at the appropriate system and in the appropriate account. Dollars that were previosly
44 charged to miscellaneous are now being charged to the specific accounts.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	701.1-6 Salaries & Wages - Employees	8,169	14,974	6,805	83.30%	9,517	5,457	57.34%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	2,851	2,851	N.A.	0	2,851	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	2,275	6,561	4,286	188.41%	2,650	3,911	147.56%
6	715.1-6 Purchased Power	7,147	7,050	(97)	-1.36%	8,326	(1,277)	-15.33%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	181	961	780	431.01%	211	750	355.79%
9	720.1-6 Materials and Supplies	226	6,564	6,338	2804.46%	263	6,301	2393.07%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	0	770	770	N.A.	0	770	N.A.
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	585	2,483	1,898	324.50%	682	1,802	264.37%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	503	503	N.A.	0	503	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	4	0	(4)	-100.00%	5	(5)	-100.00%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**18,587**	**42,718**	**24,131**	**129.83%**	**21,654**	**21,064**	**97.27%**
27	**SUBTOTAL (less accts. 766 & 767)**	**18,587**	**42,718**	**24,131**	**129.83%**	**21,654**	**21,064**	**49.31%**
28	**Average ERC's**	**252**	**255**	**3**	**1.19%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**16.50%**			

Explanation of Direct O & M Deviation from Guideline

(1) Changes to FDER rules and regulations (ie: sludge wasting and testing requirements) and improved preventative maintenance increased the man hour requirements. In addition, we spent more time on process control and sludge wasting in order to assure compliance and improve quality of service.

(3) Explanation provided under A&G

(5) Implemention of FDER Rule 17-640 in March 1991 required sludge be disposed of at approved land sites and stabilization of the residual is required before disposal. This resulted in increased costs for sludge hauling and analysis.

(6) Power was reduced by controlling the aeration system with the use of timers thus providing a more efficient operation.

(8) Increased chemical costs are due to improved record keeping and allocation methods, and are reflective of dollars necessary for operation of plant.

(9) This increase is due to improved preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order to provide a better quality of service, comply with FDER rules and regulations, and maintain the systems in accordance with industry standards.

(14) FAC 17-550.510(4) required sampling for VOC's and UC's to begin in January 1991. In addition the prior test year reflects zero costs. This is not reflective of costs associated with lab testing. Improved record keeping and allocation methods allowed for accurate dollars to be reflective.

(16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system more frequently.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/77	(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	701.1-6 Salaries & Wages - Employees	7,407	15,768	8,361	112.88%	24,432	(8,665)	-35.46%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	3,002	3,002	N.A.	0	3,002	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	0	6,303	6,303	N.A.	0	6,303	N.A.
6	715.1-6 Purchased Power	0	12,532	12,532	N.A.	0	12,532	N.A.
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	0	1,911	1,911	N.A.	0	1,911	N.A.
9	720.1-6 Materials and Supplies	9,263	5,027	(4,236)	-45.73%	30,555	(25,527)	-83.55%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	74	74	N.A.	0	74	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	0	1,667	1,667	N.A.	0	1,667	N.A.
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	944	2,057	1,113	117.89%	3,114	(1,057)	-33.94%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	530	530	N.A.	0	530	N.A.
21	759.1-6 Insurance - Other	0	59	59	N.A.	0	59	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	0	0	0	N.A.	0	0	N.A.
26	**TOTAL SEWER DIRECT O&M EXPENSES**	17,614	48,930	31,316	177.79%	58,101	(9,170)	-15.78%
27	**SUBTOTAL (less accts. 766 & 767)**	17,614	48,930	31,316	177.79%	58,101	(9,170)	-15.74%
28	**Average ERC's**	479	703	224	46.76%			
29	**Average Consumer Price Index - U**	60.6	136.2	76	124.75%			
30			*Compounded Multiplier =*		228.86%			

Explanation of Direct O & M Deviation from Guideline

31 (1) The decrease in salaries is due to the consolidation of the Citrus Springs and Citrus County operation.

32 (3) Explanation provided under A&G

33 (5) Implementation of FDER rule 17-640 in March 1991 requires sludge be disposed of at approved land sites and stabilization of the residual is required
34 before sludge may be disposed of. This resulted in increased costs for sludge hauling and analysis

35 (6) The increase in power costs is due to improved record keeping and allocation methods which allowed the dollars to be accurately reflected at the correct
36 system. *The prior test year reflected zero power costs because in the past dollars were charged* to water that hsould have been charged to sewer.

37 (7) The reduction in chemicals is due to improved record keeping and allocation methods that allowed for accurate numbers at the system. The prior test year reflects
38 zero power costs because in the past dollars were charged to water but should be charged to sewer

39 (8) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order
40 to provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards. In addition
41 the prior test year reflects a high number. This is not an accurate representation of materials and supplies necessary to maintain the system. Improved
42 record keeping and allocation methods allowed for accurate dollars to be reflected to the appropriate system.

43 (14) The increase to contractual services is due to sludge analysis and monitoring well sampling. In the prior test year, zero dollars are shown. Improved record
44 keeping and allocation methods allowed for accurate dollars to be reflected in the correct account and at the appropriate system.

45 (17) Changes to FDER rules and regulations and improved preventative maintenance increased the transportation costs because it was necessary to travel to the
46 system more frequently. In addition, the prior test year shows zero dollars. Improved record keeping and allocation methods allowed for accurate dollars
47 to be reflected.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/92	(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	701.1-6 Salaries & Wages - Employees	66,913	206,635	139,722	208.81%	222,837	(16,202)	-7.27%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	39,343	39,343	N.A.	0	39,343	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	0	57,289	57,289	N.A.	0	57,289	N.A.
6	715.1-6 Purchased Power	44,287	55,188	10,901	24.61%	147,487	(92,299)	-62.58%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	2,412	23,446	21,034	872.05%	8,033	15,413	191.89%
9	720.1-6 Materials and Supplies	6,989	46,130	39,141	560.04%	23,275	22,855	98.19%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	1,020	1,020	N.A.	0	1,020	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	0	10,799	10,799	N.A.	0	10,799	N.A.
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	204	204	N.A.	0	204	N.A.
17	750.1-6 Transportation Expense	0	9,483	9,483	N.A.	0	9,483	N.A.
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	6,943	6,943	N.A.	0	6,943	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	6,409	226	(6,183)	-96.48%	21,344	(21,118)	-98.94%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**127,010**	**456,705**	**329,695**	**259.58%**	**422,974**	**33,730**	**7.97%**
27	**SUBTOTAL (less accts. 756 & 767)**	**127,010**	**456,705**	**329,695**	**259.58%**	**422,974**	**33,730**	**7.39%**
28	**Average ERC's**	**2,061**	**4,963**	**2,902**	**135.95%**			
29	**Average Consumer Price Index - U**	**96.5**	**136.2**	**40**	**41.14%**			
30			**Compounded Multiplier =**		**233.02%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The new advanced wastewater treatment facility which included tertiary filters, required additonal man hours. In addition, imporved record keeping allowed
32 the employees time to be charged to the appropiate system. In the past dollars were charged to sewer that should have been charged to water.

33 (3) Explanation provided under A&G

34 (5) Implementation of FDER rule #17-640 in March 1991, requires sludge be disposed of at approved land sites and stabilization of the residual is required before
35 the sludge may be disposed of. This resulted in increased costs for sludge hauling and analysis.

36 (6) Power is less than guidline as a result of significant growth while electric rates remain stable.

37 (8) The advance wastewater treatment required additional chemicals. In addition, improved record keeping has allowed accurate costs to be reflected at the
38 appropriate system

39 (9) Improved record keeping has allowed accurate costs to be reflected to appropriate system. In the past dollars were charged to water that should have
40 been charged to sewer, which is why water is under and sewer is over guidelines for 1991.

41 (14) Increase to contractual services is due to sludge analysis and monitoring well sampling. New FDER permits have increased the compliance analysis thus
42 increased the costs for sampling.

43 (17) Prior test year reflects zero dollars for transportation costs. Improved record keeping allowed for accurate dollars to be reflected in appropriate account
44 and system

45 (26) Improved record keeping allowed for an accurate reflection of dollars necessary to operate system.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Martin / Fisherman's Haven

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	701.1-6 Salaries & Wages - Employees	3,333	8,480	5,147	154.42%	4,160	4,320	103.86%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		1,615	1,615	N.A.	0	1,615	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	860	2,009	1,149	133.63%	1,073	936	87.21%
6	715.1-6 Purchased Power	3,562	3,529	(33)	-0.92%	4,445	(916)	-20.61%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	733	136	(597)	-81.40%	915	(778)	-85.09%
9	720.1-6 Materials and Supplies	295	3,896	3,601	1220.69%	368	3,528	958.26%
10	731.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	717	794	77	10.79%	895	(100)	-11.22%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	36	69	33	91.39%	45	24	53.36%
17	750.1-6 Transportation Expense	324	573	249	76.87%	404	169	41.72%
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		285	285	N.A.	0	285	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	3	0	(3)	-100.00%	4	(4)	-100.00%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**9,863**	**21,386**	**11,523**	**116.83%**	**12,309**	**9,077**	**73.75%**
27	**SUBTOTAL (less accts. 766 & 767)**	**9,863**	**21,386**	**11,523**	**116.83%**	**12,309**	**9,077**	**42.45%**
28	**Average ERC's**	**131**	**142**	**11**	**8.40%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**24.80%**			

Explanation of Direct O & M Deviation from Guideline

(1) Changes to FDER rules and regulations (ie: sampling and testing requirments) and improved preventative maintenance, increased the man hour requirements, subsequently increasing the cost of salaries.

(3) Explanation provided under A&G

(5) FDER rules mandate that sludge be processed and removed from plant site in a different format than previously handled. Rule #17-640 requires sludge be disposed of at approved land sites. This resulted in increased costs for sludge hauling and analysis.

(6) The system experienced minimal customer growth, and electric rates have remained constant. These rates have not increased consisted with the CPI-U facotor.

(8) Improved record keeping and allocation methods resulted in a deduction of chemical costs being charged to this system.

(9) Increase is due to improved preventative maintenance thus requiring additonal materials and supplies. Preventative maintenance was improved in order to provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

(17) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements subsequently increasing the cost of transportation.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Seminole / Florida Central Commerce Park

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	701.1-6 Salaries & Wages - Employees	37,327	48,269	10,942	29.31%	53,321	(5,051)	-9.47%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	9,190	9,190	N.A.	0	9,190	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	0	636	636	N.A.	0	636	N.A.
6	715.1-6 Purchased Power	9,940	7,938	(2,002)	-20.14%	14,199	(6,261)	-44.10%
7	716.1-6 Fuel for Power Purchased	0	141	141	N.A.	0	141	N.A.
8	718.1-6 Chemicals	3,000	471	(2,529)	-84.29%	4,285	(3,814)	-89.00%
9	720.1-6 Materials and Supplies	0	7,071	7,071	N.A.	0	7,071	N.A.
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	0	2,591	2,591	N.A.	0	2,591	N.A.
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	0	6,394	6,394	N.A.	0	6,394	N.A.
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	1,622	1,622	N.A.	0	1,622	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	32	429	397	1239.97%	46	383	838.04%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**50,299**	**84,754**	**34,454**	**68.50%**	**71,851**	**12,903**	**17.96%**
27	**SUBTOTAL (less accts. 766 & 767)**	**50,299**	**84,754**	**34,454**	**68.50%**	**71,851**	**12,903**	**15.22%**
28	**Average ERC's**	**89**	**122**	**33**	**37.08%**			
29	**Average Consumer Price Index - U**	**130.7**	**136.2**	**6**	**4.21%**			
30			**Compounded Multiplier =**		**42.85%**			

Explanation of Direct O & M Deviation from Guideline

(1) The decrease in salaries from 1991 guideline is due to economies of scale which is a result of significant customer growth. Staffing meeting the operating permit requirements

(3) Explanation provided under A&G

(5) Implementation of FDER Rule #17-640 in March of 1991 requires sludge be disposed of at approved land sites and stabilization of the residual is required before the sludge may be disposed of. This resulted in increased costs for sludge hauling and analysis. In addition, the new plant was put into service in 1990 which is why the prior 1990 test year has zero dollars

(6) Power is less than the guideline as a result of significant customer growth while the electric rates remained stable.

(8) The decrease in chemicals is due to the start up of the new plant which was put into service in 1990. The dollars reflected in the 1991 test year are an accurate representation of chemicals necessary to operate the new plant.

(14) The increase to contractural services is due to sludge analysis and monitoring well sampling. New FDER rules have increased the compliance analysis thus increased the cost for sampling. In addition, the prior test year reflects zero dollars. This is not an accurate number and not realistic of dollars necessary to operate the plant.

(17) Changes to FDER rules and regulations (ie: sampling requirements), improved preventative maintenance and the installation of a new spray irrigation system increased transportation costs because it was necessary to travel more frequently. In addition, the prior test year reflects zero dollars which is not a realistic number.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Martin / Fox Run

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	701.1-6 Salaries & Wages - Employees	3,043	10,818	7,775	255.50%	4,504	6,314	140.16%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		2,060	2,060	N.A.	0	2,060	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	3,158	2,261	(897)	-28.39%	4,675	(2,413)	-51.63%
6	715.1-6 Purchased Power	5,323	5,454	131	2.46%	7,879	(2,426)	-30.79%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	683	222	(461)	-67.44%	1,011	(789)	-78.01%
9	720.1-6 Materials and Supplies	310	1,035	725	233.87%	459	576	125.55%
10	731.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	551	846	295	53.54%	816	30	3.72%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	19	0	(19)	-100.00%	28	(28)	-100.00%
17	750.1-6 Transportation Expense	133	728	595	447.60%	197	531	269.94%
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		363	363	N.A.	0	363	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	1	0	(1)	-100.00%	1	(1)	-100.00%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**13,221**	**23,788**	**10,567**	**79.93%**	**19,570**	**4,217**	**21.55%**
27	**SUBTOTAL (less accts. 766 & 767)**	**13,221**	**23,788**	**10,567**	**79.93%**	**19,570**	**4,217**	**17.73%**
28	**Average ERC's**	**70**	**90**	**20**	**28.57%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**48.03%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirmeents) and improved preventative maintenance, increased the man hour requirements,
32 subsequently increasing the cost of salaries.

33 (3) Explanation provided under A&G

34 (5) Improved techniques in sludge management at the plant resulted in a savings as indicated by a negative $2413 deviation from the 1991 guideline.

35 (6) The system experienced minimal customer growth, and electric rates remained constant and these electric rates have not increased consisted with the CPI-U
36 factor

37 (8) Improved record keeping and allocation methods resulted in a deduction of chemical costs being charged to this system.

38 (9) Increase is due to improved preventative maintenance, thus requiring additional material and supplies. Preventative maintenance was improved in order to provide
39 a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards

40 (17) Changes to FDER rules and regulations (ie: sampling and testing) and improved preventative maintaince at the facilities have increased the man hour
41 requirements, subsequently increasing the cost of transportation.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Lake / Holiday Haven

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	701.1-6 Salaries & Wages - Employees	4,566	11,861	7,295	159.76%	4,788	7,073	147.74%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	2,258	2,258	N.A.	0	2,258	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	130	241	111	85.25%	136	105	76.67%
6	715.1-6 Purchased Power	3,521	2,653	(868)	-24.64%	3,692	(1,038)	-28.13%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	425	434	9	2.18%	446	(11)	-2.54%
9	720.1-6 Materials and Supplies	397	1,563	1,166	293.64%	416	1,146	275.43%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	58	1,005	947	1632.76%	61	944	1552.58%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	449	0	(449)	-100.00%	471	(471)	-100.00%
17	750.1-6 Transportation Expense	0	908	908	N.A.	0	908	N.A.
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workmen's Comp.	0	399	399	N.A.	0	399	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	2	274	272	13600.00%	2	272	12966.10%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**9,548**	**21,595**	**12,047**	**126.18%**	**10,011**	**11,584**	**115.71%**
27	**SUBTOTAL (less accts. 766 & 767)**	**9,548**	**21,595**	**12,047**	**126.18%**	**10,011**	**11,584**	**53.64%**
28	**Average ERC's**	**112**	**102**	**(10)**	**-8.93%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**4.85%**			

Explanation of Direct O & M Deviation from Guideline

(1) Increased costs are a result of additional man hours at the system. This time was used to improve process control, sludge wasting and building and grounds maintenance in order to provide a higher quality of service to the customers and assure compliance with continually changed FDER rules and regulations.

(3) Explanation provided under A&G

(6) Power was reduced by controlling the aeration system with the use of timers, thus providing for a more efficient operation.

(9) The increase is due to improved preventative maintenance thus requiring additional materials and supplies. Preventative maintenance was improved in order to provide a better quality of service, comply with FDER rules and regulations, new permit equirements and to maintain the system in accordance with industry standards.

(14) Prior year reflects $58 costs for contractual services. This is not reflective of costs associated with sludge testing and wastewater analysis. Improved record keeping and allocation methods allowed for more accurate dollars to be reflected.

(16) Bush hog equipment was rented in 1988 prior test year because grounds maintenance had not been performed by previous owner. It was not necessary to rent this equipment in subsequent years.

(17) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system more frequently. In addition the prior test year reflects zero dollars, which is not realistic. Improved record keeping and allocation methods allowed for accurate dollars to be reflected.

(26) Prior to 1991, management of the ooperations at the system was handled from Apopka. The service personnel used the Apopka watts line for long distance telephone calls. The management responsibilities were transferred to the local level to immprove service to the customers. The Marion Oaks office did not have a watts line for the service personnel to use.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Volusia / Jungle Den

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	701.1-6 Salaries & Wages - Employees	5,355	13,187	7,832	146.25%	6,699	6,488	96.85%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	2,511	2,511	N.A.	0	2,511	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	410	1,366	956	233.06%	513	853	166.25%
6	715.1-6 Purchased Power	4,517	3,287	(1,230)	-27.22%	5,651	(2,363)	-41.82%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	436	348	(88)	-20.12%	545	(197)	-36.14%
9	720.1-6 Materials and Supplies	240	8,570	8,330	3470.70%	300	8,269	2754.40%
10	731.1-6 Contractual Services - Engr.	0	329	329	N.A.	0	329	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	383	15,444	15,061	3932.25%	479	14,964	3123.37%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	172	269	97	56.25%	215	54	24.91%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	443	443	N.A.	0	443	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	2	1,162	1,160	58000.00%	3	1,159	46344.97%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**11,515**	**46,915**	**35,400**	**307.42%**	**14,405**	**32,510**	**225.69%**
27	**SUBTOTAL (less accts. 766 & 767)**	**11,515**	**46,915**	**35,400**	**307.42%**	**14,405**	**32,510**	**69.30%**
28	***Average ERC's***	***104***	***113***	***9***	***8.65%***			
29	**Average Consumer Price Index - U**	**136.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**25.09%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulation (ie: sludge wasting and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A&G

33 (5) Implementation of FDER Rule #17-640 in March 1991 requres sludge to be disposed of at approved land sites, and stabilization of the residual is required before disposal. This resulted in increased costs for sludge hauling and analysis

34 (6) Power was reduced by controlling the aeration system with the use of timers thus providing for a more efficient operation.

35 (8) Decreased chemical costs are due to improved record keeping and are reflective of dollars necessary for operation of plant

36 (9) The increase is due to improved preventative maintenance thus requiring additional materials and supplies. Preventative maintenance was improved in order to
37 provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

38 (14) The system had infiltration problems. A program to clean and seal the collection system was put into place in 1991. Without the repairs, we ran the risk
39 of the collection system overflowing and entering into the St. Johns River.

40 (16) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs
41 because it was necessary to travel to the system more frequently.

42 (26) Prior to 1991, management of the operations at this system was handled from Apopka. The service personnel used the Apopka watts line to obtain service
43 orders, report in, etc. The management repsonsibilities were tranferred to the local level to improve the service to customers. The Marion Oaks office
44 *did not have a watts line for the service personnel to use. In addition, a telemetry system at the lift stations was installed in order to provide*
45 uninterrupted power to the customers and assure compliance with FDER rules and regulations regarding overflows.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Martin / Lellani Heights

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 09/30/85	(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	701.1-6 Salaries & Wages - Employees	13,169	20,096	6,927	52.60%	18,558	1,538	8.29%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		3,826	3,826	N.A.	0	3,826	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense		4,062	4,062	N.A.	0	4,062	N.A.
6	715.1-6 Purchased Power	10,776	11,719	943	8.75%	15,186	(3,467)	-22.83%
7	716.1-6 Fuel for Power Purchased		318	318	N.A.	0	318	N.A.
8	718.1-6 Chemicals	946	913	(33)	-3.47%	1,333	(420)	-31.50%
9	720.1-6 Materials and Supplies		5,362	5,362	N.A.	0	5,362	N.A.
10	731.1-6 Contractual Services - Engr.		10,150	10,150	N.A.	0	10,150	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other		2,505	2,505	N.A.	0	2,505	N.A.
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment		53	53	N.A.	0	53	N.A.
17	750.1-6 Transportation Expense		1,306	1,306	N.A.	0	1,306	N.A.
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		675	675	N.A.	0	675	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	2,476	0	(2,476)	-100.00%	3,489	(3,489)	-100.00%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**27,367**	**60,987**	**33,620**	**122.85%**	**38,566**	**22,421**	**58.14%**
27	**SUBTOTAL (less accts. 766 & 767)**	**27,367**	**60,987**	**33,620**	**122.85%**	**38,566**	**22,421**	**58.76%**
28	**Average ERC's**	**353**	**393**	**40**	**11.33%**			
29	**Average Consumer Price Index - U**	**107.6**	**136.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**40.92%**			

Explanation of Direct O & M Deviation from Guideline

(1) Changes to FDER rules and regulations (ie: sampling and testing requirmeents) and improved preventative maintenance increased the man hour requirements subsequently increasing the cost of salaries

(3) Explanation provided under A&G

(5) Improved techniques in sludge management at the plant resulted in a savings as indicated by a negative $2413 deviation from the 1991 guideline.

(6) The system experienced minimual customer growth, and electric rates rmained constant. These rates have not increased consistent with the CPI-U factor.

(8) Improved record keeping and allocation methods resulted in a deduction of chemical costs being charged to this sytem.

(9) The increase rs due to improved preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order to provide a better quality of service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards.

(10) In accordance with regulatory requirements a re-use feasibility study was conducted.

(14) Changes to FDER rules FAC 17-601, additional labortory analyses of wastewater samples were required

(17) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improvement to preventative maintenance increased the man hour requirements subsequently increasing the cost of transportation

(26) Improved record keeping, improved preventative maintenance resulted in a deduction of this line item.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Highlands / Leisure Lakes

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 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) %
1	701.1-6 Salaries & Wages - Employees	(9)	34	43	-478.11%	(10)	45	-424.61%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		6	6	N.A.	0	6	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	392	1,155	763	194.74%	457	699	153.04%
6	715.1-6 Purchased Power	4,050	2,563	(1,487)	-36.71%	4,717	(2,154)	-45.67%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	283	558	275	97.00%	330	228	69.12%
9	720.1-6 Materials and Supplies	1,072	1,943	871	81.20%	1,249	694	55.57%
10	731.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	2,758	5,837	3,079	111.66%	3,213	2,625	81.71%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	2	0	(2)	-100.00%	2	(2)	-100.00%
17	750.1-6 Transportation Expense	45	(0)	(45)	-100.31%	52	(53)	-100.27%
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		1	1	N.A.	0	1	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	1	0	(1)	-100.00%	1	(1)	-100.00%
26	TOTAL SEWER DIRECT O&M EXPENSES	8,594	12,098	3,504	40.77%	10,010	2,087	20.85%
27	SUBTOTAL (less accts. 766 & 767)	8,594	12,098	3,504	40.77%	10,010	2,087	17.25%
28	**Average ERC's**	215	228	13	6.05%			
29	Average Consumer Price Index - U	134.0	136.2	12	9.84%			
30			Compounded Multiplier =		16.48%			

Explanation of Direct O & M Deviation from Guideline

31 (3) Explanation provided under A&G

32 (5) Implementation of FDER rule #17-640 March 1991 requires sludge be disposed of at approved land sites and stabilization of the residual is required before the
33 sludge may be disposed of. This resulted in increased costs for sludge hauling and analysis

34 (6) The system experienced minimal customer growth and electric rates have remained constant.

35 (9) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order
36 to provide a better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

37 (14) The increase to contractual services is due to sludge analysis and monitoring well sampling. New FDER permits have increased the compliance analysis thus
38 increased the costs for sampling

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 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	701.1-6 Salaries & Wages - Employees	8,717	14,381	5,664	64.97%	15,506	(1,125)	-7.25%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	2,738	2,738	N.A.	0	2,738	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	0	0	0	N.A.	0	0	N.A.
6	715.1-6 Purchased Power	4,786	8,409	3,623	75.69%	8,513	(105)	-1.23%
7	716.1-6 Fuel for Power Purchased	195	0	(195)	-100.00%	347	(347)	-100.00%
8	718.1-6 Chemicals	0	1,297	1,297	N.A.	0	1,297	N.A.
9	720.1-6 Materials and Supplies	983	2,513	1,530	155.61%	1,749	764	43.70%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	63	63	N.A.	0	63	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	0	817	817	N.A.	0	817	N.A.
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	107	107	N.A.	0	107	N.A.
17	750.1-6 Transportation Expense	0	922	922	N.A.	0	922	N.A.
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	483	483	N.A.	0	483	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	0	0	0	N.A.	0	0	N.A.
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**14,681**	**31,730**	**17,049**	**116.13%**	**26,114**	**5,616**	**21.50%**
27	**SUBTOTAL (less accts. 766 & 767)**	**14,681**	**31,730**	**17,049**	**116.13%**	**26,114**	**5,616**	**17.70%**
28	**Average ERC's**	**204**	**292**	**88**	**43.14%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**77.68%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Overtime was controlled and used only for emergencies.

32 (3) Explanation provided under A & G

33 (8) Improved record keeping and allocation methods allowed for an accurate representation of chemical costs. The prior test year reflects zero costs

34 (9) Preventative maintenance was improved to provide a better quality of service, comply with FDER rules and regulations and to maintain the system in accordance
35 with industry standards. This resulted in increased costs for materials and supplies.

36 (14) The prior test year reflects zero costs which is not reflective of dollars necessary for sludge analysis and wastewater sampling and testing.

37 (17) Preventative maintenance was improved to provide a better quality of service, comply with FDER rules and regulations and to maintain the system in accordance
38 with industry standards. This resulted in increased costs for transportation because it was necessary to travel to the system more frequently.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Marion / Marion Oaks Utilities

FPSC

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

Explanation: Provide explanation of Direct O & M *Deviation from Benchmark* Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/85	(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	701.1-6 Salaries & Wages - Employees	30,128	35,793	5,665	18.80%	46,353	(10,559)	-22.78%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		6,815	6,815	N.A.	0	6,815	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense		23,349	23,349	N.A.	0	23,349	N.A.
6	715.1-6 Purchased Power	29,220	28,851	(369)	-1.26%	44,956	(16,105)	-35.82%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals		2,123	2,123	N.A.	0	2,123	N.A.
9	720.1-6 Materials and Supplies	7,210	26,393	19,183	266.05%	11,093	15,300	137.93%
10	731.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		140	140	N.A.	0	140	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other		5,014	5,014	N.A.	0	5,014	N.A.
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment		0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense		5,265	5,265	N.A.	0	5,265	N.A.
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		1,203	1,203	N.A.	0	1,203	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses		50	50	N.A.	0	50	N.A.
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**66,558**	**134,995**	**68,437**	**102.82%**	**102,401**	**32,594**	**31.83%**
27	**SUBTOTAL (less accts. 766 & 767)**	**66,558**	**134,995**	**68,437**	**102.82%**	**102,401**	**32,594**	**24.14%**
28	***Average ERC's***	**1,100**	**1,337**	**237**	**21.55%**			
29	**Average Consumer Price Index - U**	**107.6**	**136.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**53.85%**			

Explanation of Direct O & M Deviation from Guideline

(1) The decrease in salaries was due to consolidatation of Marion Co. operation into Manon Oaks operaton, and the promotion and relocation of the General Manager to the North Region Manager. The managers position was elminated and replaced with a supervisor at a lower cost to the operaton.

(3) *Explanation provided under A&G*

(5) In 1985 sludge was spread on site. Increased customer growth since 1985 and the implementation of FDER Rule #17-640 which requires sludge be disposed of at approved land sites and stabilization of the residual is requied before disposal. This resulted in increased costs for sludge hauling and analysis.

(6) Power was reduced by controlling the aeration system with the use of timers, providing for a more efficient operation.

(8) Chemical costs are zero in prior test year. This is not a realistic number. Improved record keeping and allocation methods allowed for accurate dollars to be reflected and is representative of chemical costs.

(9) The increase is due to improved preventative maintenance thus requiring additional materials and supplies. Preventative maintenance was improved in order to provide better quality of service, comply with FDER rules and regulations and to maintain the systems in accordance with industry standards

(14) The prior year reflects zero dollars for contractual services. This is not reflective of costs associated with sludge testing and wastewater analysis. Improved record keeping and allocation methods allowed for accurate dollars to be reflected.

(17) Changes in FDER rules and regulation (ie: sampling reqirements) and improved preventative maintenance increased transportation costs because it was necessary to travel to the system more frequently. In addition the prior test year reflects zero dollars which is not realistic. Improved record keeping and allocation methods allowed for accurate dollars to be reflected

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Seminole / Meredith Manor

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	701.1-6 Salaries & Wages - Employees	715	784	68	9.54%	746	38	5.12%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	57	149	92	162.91%	59	90	152.29%
4	710.1-6 Purchased Sewage Treatment	4,401	5,468	1,067	24.24%	4,586	882	19.22%
5	711.1-6 Sludge Removal Expense	309	1	(308)	-99.80%	322	(321)	-99.81%
6	715.1-6 Purchased Power	144	168	24	16.71%	150	18	12.00%
7	716.1-6 Fuel for Power Purchased	5	0	(5)	-100.00%	5	(5)	-100.00%
8	718.1-6 Chemicals	83	434	351	422.46%	86	347	401.36%
9	720.1-6 Materials and Supplies	220	140	(80)	-36.49%	229	(89)	-39.06%
10	731.1-6 Contractual Services - Engr.	1	0	(1)	-100.00%	1	(1)	-100.00%
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	0	0	0	N.A.	0	0	N.A.
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	195	100	(95)	-48.62%	203	(103)	-50.69%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	26	26	N.A.	0	26	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	182	40	(142)	-78.10%	190	(150)	-78.98%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**6,312**	**7,309**	**997**	**15.80%**	**6,578**	**732**	**11.12%**
27	**SUBTOTAL (less accts. 766 & 767)**	**6,312**	**7,309**	**997**	**15.80%**	**6,578**	**732**	**10.01%**
28	**Average ERC's**	**33**	**33**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**	**138.2**	**8**	**4.21%**			
30			**Compounded Multiplier =**		**4.21%**			

Explanation of Direct O & M Deviation from Guideline

31 (3) Explanation provided under A&G

32 (4) The sewer is treated by the City of Altamonte Springs who had a rate increase in 1991.

33 (5) The dollars reflected in 1990 were used for pumping out the lift station. It was not necessary to pump the station in 1991.

34 (8) The increase in chemicals is due to the use of additonal degreaser. The increased use was necessary in order to prevent grease build up and control odor.

35 (17) The decrease in costs is due to enhanced preventative maintenance which resulted in fewer transportation costs. In addition, there were fewer expensive
36 emergency repairs.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Lake / Morningview

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	701.1-6 Salaries & Wages - Employees	2,806	4,431	1,623	57.81%	3,344	1,087	32.51%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	844	844	N.A.	0	844	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	1,715	1,716	3	0.17%	2,042	(325)	-15.89%
6	715.1-6 Purchased Power	2,060	2,441	381	18.49%	2,453	(12)	-0.51%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	442	428	(14)	-3.12%	526	(98)	-18.65%
9	720.1-6 Materials and Supplies	158	760	602	380.99%	188	572	303.88%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	196	1,018	822	419.58%	233	785	336.29%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	61	387	326	534.13%	73	314	432.47%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	149	149	N.A.	0	149	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	3	0	(3)	-100.00%	4	(4)	-100.00%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**7,443**	**12,176**	**4,733**	**63.59%**	**8,864**	**3,312**	**37.36%**
27	**SUBTOTAL (less accts. 766 & 767)**	**7,443**	**12,176**	**4,733**	**63.59%**	**8,864**	**3,312**	**37.36%**
28	**Average ERC's**	**48**	**46**	**(2)**	**-4.17%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**19.09%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to the FDER rules and regulations (ie: sampling and testintg requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A&G

33 (9) The increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order
34 to provide a better quality of service, comply with FDER rules and maintain the system in accordance with industry standards.

35 (14) FAC #17-550.510(4) required sampling for VOC's and UC's to begin in January 1991.

36 (17) Changes to FDER rules (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was necessary to
37 travel to the system more frequently

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Putnam / Palm Port

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 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)	(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	701.1-6 Salaries & Wages - Employees	2,405	4,847	2,441	101.49%	3,999	848	21.20%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	923	923	N.A.	0	923	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	265	2,206	1,941	732.53%	441	1,766	400.76%
6	715.1-6 Purchased Power	1,730	3,901	2,171	125.52%	2,876	1,025	35.65%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	281	170	(111)	-39.43%	467	(297)	-63.57%
9	720.1-6 Materials and Supplies	1,103	1,601	498	45.17%	1,834	(233)	-12.68%
10	731.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	271	389	118	43.65%	451	(61)	-13.59%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	0	617	617	N.A.	0	617	N.A.
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		163	163	N.A.	0	163	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	0	0	0	N.A.	0	0	N.A.
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**6,055**	**14,817**	**8,762**	**144.70%**	**10,067**	**4,750**	**47.18%**
27	**SUBTOTAL (less accts. 766 & 767)**	**6,055**	**14,817**	**8,762**	**144.70%**	**10,067**	**4,750**	**32.06%**
28	**Average ERC's**	**67**	**88**	**21**	**31.34%**			
29	**Average Consumer Price Index - U**	**107.6**	**136.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**66.25%**			

Explanation of Direct O & M Deviation from Guideline

31 (3) Explanation provided under A&G

32 (5) Implementation of FDER Rule #17-640 in March 1991 requires sludge to be disposed of at approved land sites and stabilization of the residual is required
33 before the sludge may be disposed of. This resulted in increased costs for sludge hauling and analysis

34 (6) Timers were installed on the blowers to reduce the number of man hours needed at the plant for switching.

35 (8) Improved record keeping and allocation methods resulted in a deduction of chemical costs being charged to this system.

36 (9) The increase is due to improved prevenative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order to
37 provide a better quality of service, comply with FDER rules and regulations, and to maintain the systems in accordance with industry standards

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Pasco / Palm Terrace

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	701.1-6 Salaries & Wages - Employees	10,247	28,927	18,680	182.30%	11,682	17,245	147.62%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	5,508	5,508	N.A.	0	5,508	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	27,000	30,780	3,780	14.00%	30,782	(2)	-0.01%
6	715.1-6 Purchased Power	10,910	14,111	3,201	29.34%	12,438	1,672	13.45%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 *Chemicals*	1,088	1,038	(50)	-4.61%	1,240	(203)	-16.33%
9	720.1-6 Materials and Supplies	719	2,897	2,178	302.90%	820	2,077	253.40%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	4,865	3,896	(969)	-19.92%	5,546	(1,650)	-29.76%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	318	659	341	107.18%	363	296	81.73%
17	750.1-6 Transportation Expense	1,937	2,597	660	34.07%	2,208	389	17.59%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	972	972	N.A.	0	972	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	5,000	0	(5,000)	-100.00%	5,700	(5,700)	-100.00%
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	14	148	134	953.79%	16	132	824.32%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**82,098**	**91,531**	**29,433**	**47.40%**	**70,796**	**20,735**	**29.29%**
27	**SUBTOTAL (less accts. 766 & 767)**	**57,098**	**91,531**	**34,433**	**60.31%**	**65,096**	**26,436**	**28.86%**
28	**Average ERC's**	*1,024*	*1,014*	*(10)*	*-0.99%*			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**14.01%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A&G

33 (6) In July 1991 Florida Power Corporation installed a new meter because the existing meter was not accurately registering. This resulted in increased costs.

34 (9) Changes to FDER rules and regulations and improved preventative maintenance resulted in an increase.

35 (14) In previous years contracts were awarded for bush hogging of the sprayfield. In 1991, the utility borrowed a bush hog which resulted in lower costs.

36 (17) Improved preventative maintenance resulted in fewer after hour emergencies which resulted in a reduction of transportation costs.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct 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 Direct O & M Deviation from Benchmark Guideline.

FPSC

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 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)	(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	701.1-6 Salaries & Wages - Employees	1,440	4,150	2,710	188.18%	2,354	1,795	76.26%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	790	790	N.A.	0	790	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	238	1,125	887	372.73%	389	736	189.13%
6	715.1-6 Purchased Power	1,777	2,095	318	17.89%	2,905	(810)	-27.89%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	240	170	(70)	-29.08%	392	(222)	-56.63%
9	720.1-6 Materials and Supplies	1,849	688	(1,161)	-62.79%	3,023	(2,335)	-77.24%
10	731.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	190	363	173	91.00%	311	52	16.82%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	96	96	N.A.	0	96	N.A.
17	750.1-6 Transportation Expense	0	502	502	N.A.	0	502	N.A.
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		139	139	N.A.	0	139	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	0	1,150	1,150	N.A.	0	1,150	N.A.
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**5,734**	**11,268**	**5,534**	**96.52%**	**9,375**	**1,893**	**20.19%**
27	**SUBTOTAL (less accts. 766 & 767)**	**5,734**	**11,268**	**5,534**	**96.52%**	**9,375**	**1,893**	**16.80%**
28	**Average ERC's**	**24**	**31**	**7**	**29.17%**			
29	**Average Consumer Price Index - U**	**107.6**	**136.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**63.50%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improveed preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A&G

33 (5) Implementation of FDER Rules #17-640 in March of 1991 requires sludge to be disposed of at approved land sites and stabilazation of the residuals is required
34 before sludge may be disposed of. This resulted in increased costs for sludge hauling and analysis.

35 (6) Power is less than the 1991 guideline as a result of significant customer growth while electric rates remained stable.

36 (8) Improved record keeping and allocation methods resulted in a decrease.

37 (9) Improved preventative maintenance resulted in fewer expensive emergency repairs. In addition, some costs for materials and supplies were incorrectly charged to
38 miscellaneous expenses. If classified correctly there would be no deviation in the miscellaneous account and minimal deviation in this account.

39 (17) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improveed preventative maintenance increased the transportation costs because
40 it was necessary to travel to the system more frequently. In addition, the prior test year reflects zero costs. This is not a realsbc number

41 (26) See explanation for line number 9 above.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Citrus / Point O' Woods

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 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) %
1	701.1-6 Salaries & Wages - Employees	10,529	7,463	(3,066)	-29.12%	18,006	(10,544)	-58.56%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		1,421	1,421	N.A.	0	1,421	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	675	681	6	0.85%	1,154	(474)	-41.03%
6	715.1-6 Purchased Power	2,576	3,693	1,117	43.38%	4,405	(712)	-16.16%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	680	295	(385)	-56.62%	1,163	(868)	-74.63%
9	720.1-6 Materials and Supplies	1,634	621	(1,013)	-61.98%	2,794	(2,173)	-77.77%
10	731.1-6 Contractual Services - Engr.	84	0	(84)	-100.00%	144	(144)	-100.00%
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	1,400	854	(546)	-38.99%	2,394	(1,540)	-64.32%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	1	0	(1)	-100.00%	2	(2)	-100.00%
17	750.1-6 Transportation Expense	104	946	842	809.59%	178	768	431.88%
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		251	251	N.A.	0	251	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	50	0	(50)	-100.00%	86	(86)	-100.00%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**17,733**	**16,225**	**(1,508)**	**-8.51%**	**30,326**	**(14,101)**	**-46.50%**
27	**SUBTOTAL (less accts. 766 & 767)**	**17,733**	**16,225**	**(1,508)**	**-8.51%**	**30,326**	**(14,101)**	**-46.91%**
28	**Average ERC's**	**79**	**123**	**44**	**55.70%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**71.01%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The decrease in salaries is due to the consolidation of the Citrus Springs and Citrus Co. operation.

32 (3) Explanation provided under A&G

33 (5) Prior to the 1991 test year, the wastewater treatment plant was being operated at 50% capacity. In January of 1991 100% of the plant capacity was
34 put into service improving the treatment process which resulted in reducing the need for sludge removal.

35 (6) Power is less than guideline as a result of significant customer growth while electric rates remain stable.

36 (8) Chemical costs were reduced due to increased plant capacity which resulted in a more efficient treatment process.

37 (9) Improved preventative maintenance required additional material and supplies. Preventative maintenance was improved in order to provide a better quality of
38 service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards. The costs decreased because there were
39 less expensive emergencies than in previous years.

40 (14) The cost of contractual services decreased because we secured an agreement from FDER that fecal coliform samples could be taken weekly instead of daily.

41 (17) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
42 necessary to travel to the system more frequently.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Marion / Salt Springs

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	701.1-6 Salaries & Wages - Employees	4,307	15,858	11,551	268.18%	4,603	11,255	244.54%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	3,019	3,019	N.A.	0	3,019	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	1,065	8,164	7,099	666.56%	1,138	7,026	617.33%
6	715.1-6 Purchased Power	4,356	5,945	1,589	36.48%	4,655	1,291	27.73%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	70	858	788	1126.03%	75	783	1047.30%
9	720.1-6 Materials and Supplies	97	4,752	4,655	4798.63%	104	4,648	4484.07%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	1	1,112	1,111	111100.00%	1	1,111	103959.49%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	234	2,587	2,353	1005.65%	250	2,337	934.65%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	533	533	N.A.	0	533	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	1	0	(1)	-100.00%	1	(1)	-100.00%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**10,131**	**42,828**	**32,697**	**322.74%**	**10,826**	**32,002**	**295.60%**
27	**SUBTOTAL (less accts. 766 & 767)**	**10,131**	**42,828**	**32,697**	**322.74%**	**10,826**	**32,002**	**74.72%**
28	**Average ERC's**	**181**	**168**	**(13)**	**-7.18%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**6.86%**			

Explanation of Direct O & M Deviation from Guideline

(1) FDER permits for the new plant expansion increased the on-site requirements of certified operatios, and coupled with the overall growth of the system necessitated hiring of additional personnel.

(3) Explanation provided under A&G

(5) Salt Springs wastewater has experienced unusually high growth with the ARA camp grounds, thus creating the need to waste more sludge.

(6) With the addition of the ARA campground and increased flows, purchased power was increased

(8) The increase is due to improved preventative maintenance which required additional chemicals. In addition, the prior test year reflects a very low number. This is not an accurate representation of materials and supplies necessary to maintain the system. Improved record keeping and allocation methods allowed for accurate dollars to be reflected to the appropriate system.

(9) This increase is due to improved preventative maintenance which required additional materials and supplies. Preventative maintenance was improved in order to provide a better quality of service, comply with FDER rules and regulations, and to maintain the system in accordance with industry standards. In additon the prior test year reflects a low number. This is not an accurate representation of materials and supplies necessary to maintain the system. Improved record keeping and allocation methods allowed for accurate dollars to be reflected to the appropriate system.

(14) The increase to contractual services is due to sludge analysis and monitoring well sampling. In the prior test year $1 was shown. Improved record keeping and allocation methods allowed for accurate dollars to be reflected to the appropriate system

(17) Chantes to FDER rules and regulations and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system more frequently. In addition, the prior test year shows an unrealistic number. Improved record keeping and allocaton methods allowed for accurate dollars to be reflected

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Putnam / Silver Lake Oaks

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

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	701.1-6 Salaries & Wages - Employees	3,695	4,435	740	20.02%	3,585	850	23.70%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	682	844	162	23.81%	662	183	27.61%
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	330	800	470	142.31%	320	479	149.75%
6	715.1-6 Purchased Power	1,619	2,190	571	35.27%	1,571	619	39.42%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	226	170	(56)	-24.69%	219	(49)	-22.38%
9	720.1-6 Materials and Supplies	1,715	780	(935)	-54.51%	1,664	(884)	-53.12%
10	731.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	283	315	32	11.27%	275	40	14.69%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	52	0	(52)	-100.00%	50	(50)	-100.00%
17	750.1-6 Transportation Expense	428	559	131	30.69%	415	144	34.70%
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		149	149	N.A.	0	149	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses		(0)	(0)	N.A.	0	(0)	N.A.
26	TOTAL SEWER DIRECT O&M EXPENSES	9,030	10,242	1,212	13.42%	8,761	1,481	16.91%
27	SUBTOTAL (less accts. 766 & 767)	9,030	10,242	1,212	13.42%	8,761	1,481	14.48%
28	***Average ERC's***	29	27	(2)	-6.90%			
29	Average Consumer Price Index - U	130.7	136.2	6	4.21%			
30			Compounded Multiplier =		-2.98%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements.

32 (3) Explanation provided under A&G

33 (5) Implementation of FDER Rule #17-640 in March 1991 requires sludge to be disposed of at approved land sites and stabilization of the residual is required before the sludge may be disposed of. This resulted in increased costs for sludge hauling and analysis.

34 (6) Power costs increased due to the installation of two drainfield lift station pumps.

35 (9) Improved preventative maintenance resulted in fewer expensive emergency repairs.

36 (17) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the transportation costs because
37 it was necessary to travel to the system more frequently.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Marion / South Forty

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	701.1-6 Salaries & Wages - Employees	6,363	12,492	6,129	96.32%	7,108	5,384	75.74%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	2,378	2,378	N.A.	0	2,378	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	1,410	2,056	646	45.78%	1,575	480	30.50%
6	715.1-6 Purchased Power	5,548	9,423	3,875	69.85%	6,198	3,225	52.04%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	69	612	543	786.90%	77	535	693.92%
9	720.1-6 Materials and Supplies	424	3,045	2,621	618.15%	474	2,571	542.87%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	0	235	235	N.A.	0	235	N.A.
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	47	2,034	1,987	4228.00%	53	1,982	3774.27%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	420	420	N.A.	0	420	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	0	0	0	N.A.	0	0	N.A.
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**13,861**	**32,695**	**18,834**	**135.88%**	**15,484**	**17,211**	**111.15%**
27	**SUBTOTAL (less accts. 766 & 767)**	**13,861**	**32,695**	**18,834**	**135.88%**	**15,484**	**17,211**	**52.84%**
28	**Average ERC's**	**51**	**49**	**(2)**	**-2.97%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**11.71%**			

Explanation of Direct O & M Deviation from Guideline

(1) Changes to FDER rules and regulations (ie: sludge wasting and testing requirements) and improved preventative maintenance increased the man hour requirements subsequently increasing the cost of salaries. In addition, we spent more time on process control and sludge wasting in order to assure compliance and improve the quality of service.

(3) Explanation provided under A&G

(5) Implementation of FDER Rule 17-640 in March 1991 requires sludge be disposed of at approved land sites and stabilization of the residual is required before disposal. This resulted in increased costs for sludge hauling and analysis.

(6) Power costs are increased due to occasional shock loads coming from the industrial businesses in the area. These shock loads have necessitated the operation of a surge basin and increased run times on plant blowers.

(8) Increased chemical costs are due to the addition of a surge basin and increased run times'

(9) The increase is due to improved preventative maintenance thus requiring additional materials and supplies Preventative maintenance was improved in order to comply with FDER rules and regulations and to maintain the systems in accordance with industry standards.

(14) Contractual services is $1 in prior test year. This is not reflective of costs associated with sludge testing and wastwater analysis. Improved record keeping and allocation methods allowed for accurate dollars to be reflected in 1991 test year.

(17) Changes to FDER rules and regulations (ie: sampling requirementsZ) and improved preventative maintenance increased the transportation costs because it was necessary to travel to the system more frequently.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Hernando / Spring Hill Utilities

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/82	(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	701.1-6 Salaries & Wages - Employees	74,358	128,451	54,093	72.75%	253,112	(124,660)	-49.25%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	24,457	24,457	N.A.	0	24,457	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	0	62,934	62,934	N.A.	0	62,934	N.A.
6	715.1-6 Purchased Power	91,015	114,603	23,588	25.92%	309,812	(195,209)	-63.01%
7	716.1-6 Fuel for Power Purchased	0	74	74	N.A.	0	74	N.A.
8	718.1-6 Chemicals	1,752	5,813	4,161	237.50%	5,964	(51)	-0.85%
9	720.1-6 Materials and Supplies	2,865	28,303	23,438	818.06%	9,752	16,550	169.70%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	510	510	N.A.	0	510	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	0	10,845	10,845	N.A.	0	10,845	N.A.
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	0	7,246	7,246	N.A.	0	7,246	N.A.
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	4,316	4,316	N.A.	0	4,316	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	7,067	0	(7,067)	-100.00%	24,056	(24,056)	-100.00%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	177,057	385,652	208,595	117.81%	602,695	(217,044)	-36.01%
27	**SUBTOTAL (less accts. 766 & 767)**	177,057	385,652	208,595	117.81%	602,695	(217,044)	-36.28%
28	***Average ERC's***	2,278	5,494	3,216	141.18%			
29	**Average Consumer Price Index - U**	96.5	136.2	40	41.14%			
30			**Compounded Multiplier =**		240.40%			

Explanation of Direct O & M Deviation from Guideline

31 (1) The decrease in salaries is due to a reduction of work force after consolidation of SSU and Deltona. As personnel transferred or resigned, a determination
32 was made as to whether the position was need and some were not replaced. In addition, overtime was more closely monitored and kept to a minimum.

33 (3) Explanation provided under A&G

34 (5) In 1982 sludge was removed and spread on a permitted site at the WWTP. The site became over-used and was abandoned. FDER Rule 17-640 came into place in
35 March 1991 and requires sludge be disposed of at approved land sites, and stabilization of the residual is required before disposal. This resulted in
36 increased sludge removal and analyses expenses

37 (6) Purchased power has decreased due to closer monitoring of aeration system and proper maintenance of the sewage pumping stations.

38 (9) An enhanced preventative maintenance program was implemented in order to provide a better quality of service. This program resulted in higher costs associated
39 with materials and supplies used for maintaining the system in accordance with industry standards. In addition, due to age of system repairs of small items
40 has increased.

41 (14) The prior test year reflects zero dollars. Improved record keeping allowed for accurate dollars to be reflected for lab testing of monitoring wells and
42 quarterly analyses

43 (17) An enhanced preventative maintenance program was implemented in order to provide a better quality of service. This program resulted in additional transportation
44 costs for travel to the system more frequently. In addition, the prior test year reflects zero dollars. Improved record keeping allowed for an accurate
45 reflection of transportation at the systems

46 (26) Improved record keeping allowed for an accurate reflect of dollars necessary to operate the system.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Volusia / Sugar Mill

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	701.1-6 Salaries & Wages - Employees	11,523	20,596	9,073	78.74%	15,807	4,789	30.30%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	3,922	3,922	N.A.	0	3,922	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	0	5,111	5,111	N.A.	0	5,111	N.A.
6	715.1-6 Purchased Power	4,529	20,920	16,391	361.91%	6,213	14,707	236.73%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	2,544	1,727	(817)	-32.10%	3,490	(1,763)	-50.51%
9	720.1-6 Materials and Supplies	689	4,184	3,495	507.29%	945	3,239	342.71%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	379	802	423	111.72%	520	282	54.34%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	2	0	(2)	-100.00%	3	(3)	-100.00%
17	750.1-6 Transportation Expense	2,031	1,203	(828)	-40.76%	2,786	(1,583)	-56.81%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	692	692	N.A.	0	692	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	8	0	(8)	-100.00%	11	(11)	-100.00%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**21,705**	**59,158**	**37,453**	**172.56%**	**29,774**	**29,384**	**98.69%**
27	**SUBTOTAL (less accts. 766 & 767)**	**21,705**	**59,158**	**37,453**	**172.56%**	**29,774**	**29,384**	**49.67%**
28	**Average ERC's**	**517**	**616**	**99**	**19.15%**			
29	**Average Consumer Price Index - U**	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**37.18%**			

Explanation of Direct O & M Deviation from Guideline

(1) Changes to FDER rules and regulation s(ie: sampling and testing requirements) and improved preventative maintenance, increased the man hour requirements subsequently increasing the cost of salaries.

(3) Explanation provided under A&G

(6) Power is less than guideline as a result of customer growth, while electric rates have remained stable.

(8) The decrease is chemicals is due to improved record keeping and allocation methods which resulted in a deduction of chemical costs.

(9) The increase is due to improved preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order to provide a better quality of service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards

(14) FAC 17-550.510(4) requires sampling for VOC's and UC's to begin in January 1991.

(17) The decrease in costs is due to enhanced preventative maintenance which resulted in fewer transportation costs. In addition, there were fewer expensive emergency repairs

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Citrus / Sugar Mill Woods

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 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) %
1	701.1-6 Salaries & Wages - Employees	29,254	47,081	17,827	60.94%	36,070	11,011	30.53%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		8,964	8,964	N.A.	0	8,964	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	5,058	14,581	9,523	188.27%	6,236	8,344	133.80%
6	715.1-6 Purchased Power	30,816	36,766	5,950	19.31%	37,996	(1,230)	-3.24%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	1,088	497	(591)	-54.34%	1,341	(845)	-62.97%
9	720.1-6 Materials and Supplies	15,978	8,011	(7,967)	-49.87%	19,701	(11,690)	-59.34%
10	731.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	1,861	2,757	896	48.15%	2,295	462	20.15%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	324	36	(288)	-88.89%	399	(363)	-90.98%
17	750.1-6 Transportation Expense	7,616	6,395	(1,221)	-16.03%	9,390	(2,995)	-31.90%
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		1,582	1,582	N.A.	0	1,582	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	480	720	240	50.00%	592	128	21.66%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**92,475**	**127,388**	**34,913**	**37.75%**	**114,020**	**13,368**	**11.72%**
27	**SUBTOTAL (less accts. 766 & 767)**	**92,475**	**127,388**	**34,913**	**37.75%**	**114,020**	**13,368**	**10.49%**
28	**Average ERC's**	**3,713**	**4,168**	**455**	**12.25%**			
29	**Average Consumer Price Index - U**	**124.0**	**138.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**23.30%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirments) and improved preventative maintenance increased the man hour requirements
32 subsequently increasing the cost of salaries. In addition, improved record keeping allowed for an accurate reflection of employee time.

33 (3) Explanation provided under A&G

34 (5) Implementation of FDER #17-640 in March 1991 requires sludge be disposed of at approved land sites and stabilization of the residual is required before the
35 sludge may be disposed of. We introduced a more effective sludge wasting program which increased the sludge removal expense.s The program was necessary to
36 improve the efficiency of the plant and assure compliance with FDER rules. This resulted in increased costs for sludge hauling and analysis.

37 (6) The reduction in purchased power is due to improved record keeping. In addition, power is less than the guideline as a result of significant customer
38 growth, while electric rates remained stable.

39 (9) The decrease in costs is due to an enhanced preventative maintenance program being implemented. This resulted in a reduction in the cost of materials and
40 supplies. In addition, improved record keeping allowed for more acurate numbers

41 (14) The increase to contractual services is due to sludge analysis and monitoring well sampling. New FDER permits have increased the compliance analysis.

42 (17) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased transportation costs. These costs
43 were offset and a reduction is shown because of improve record keeping allowed for an accurate reflection of transportation at the systems.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Washington / Sunny Hills Utilities

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 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	701.1-6 Salaries & Wages - Employees	26,990	24,733	(2,257)	-8.36%	34,510	(9,777)	-28.33%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	4,709	4,709	N.A.	0	4,709	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	0	0	0	N.A.	0	0	N.A.
6	715.1-6 Purchased Power	6,445	3,591	(2,854)	-44.28%	8,241	(4,649)	-56.42%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	222	1,778	1,556	700.84%	284	1,494	526.33%
9	720.1-6 Materials and Supplies	2,368	5,136	2,768	116.87%	3,028	2,108	69.61%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	118	118	N.A.	0	118	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	0	1,114	1,114	N.A.	0	1,114	N.A.
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	0	1,383	1,383	N.A.	0	1,383	N.A.
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	831	831	N.A.	0	831	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	0	0	0	N.A.	0	0	N.A.
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**36,025**	**43,392**	**7,367**	**20.45%**	**46,062**	**(2,670)**	**-5.80%**
27	**SUBTOTAL (less accts. 766 & 767)**	**36,025**	**43,392**	**7,367**	**20.45%**	**46,062**	**(2,670)**	**-5.15%**
28	**Average ERC's**	**173**	**178**	**5**	**2.89%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**27.86%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) The number of employees was decreased from 4 to 3 in 1991.

32 (3) Explanation provided under A&G

33 (6) The decrease in purchased power was due to the installation of a new high efficiency motor and blower.

34 (8) The prior test year reflects $222. This is not an accurate representation. Improved record keeping allowed for accurate dollars to be reflected for testing.

35 (9) The reduction in costs for materials and supplies resulted from preventattive maintenance in the form of overhauling motors during 1986. This in turn meant that
36 fewer repairs were necessary in 1991. In addition, improved record keeping allowed for an accurate reflection of dollars in the proper accounts and systems.

37 (14) The prior test year reflects zero dollars. Improved record keeping allowed for accurate dollars to be reflected for lab testing.

38 (16) An enhanced preventative maintenance program was implemented in order to provide a better quality of service. The program resulted in additional transportation
39 costs for travel to the system more frequently. In addition, the prior test year reflects zero dollars for transportation. Improved record keeping allowed for
40 an accurate reflection of transportation at the systems.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Lake / Sunshine Parkway

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	701.1-6 Salaries & Wages - Employees	2,391	5,412	3,021	126.33%	1,672	3,739	223.61%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	1,030	1,030	N.A.	0	1,030	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	0	32	32	N.A.	0	32	N.A.
6	715.1-6 Purchased Power	4,868	3,729	(1,139)	-23.40%	3,405	324	9.52%
7	716.1-6 Fuel for Power Purchased	404	0	(404)	-100.00%	283	(283)	-100.00%
8	718.1-6 Chemicals	307	557	250	81.30%	215	342	159.23%
9	720.1-6 Materials and Supplies	69	1,976	1,907	2764.06%	48	1,928	3995.12%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	0	1,161	1,161	N.A.	0	1,161	N.A.
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	14	491	477	3409.93%	10	482	4918.60%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	182	182	N.A.	0	182	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	0	0	0	N.A.	0	0	N.A.
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**8,053**	**14,570**	**6,517**	**80.92%**	**5,632**	**8,938**	**158.69%**
27	**SUBTOTAL (less accts. 758 & 767)**	**8,053**	**14,570**	**6,517**	**80.92%**	**5,632**	**8,938**	**61.34%**
28	**Average ERC's**	**98**	**58**	**(40)**	**-41.87%**			
29	**Average Consumer Price Index - U**	**113.6**	**136.2**	**23**	**19.89%**			
30			**Compounded Multiplier =**		**-30.09%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements and
32 a new effluent disposal system was installed which requires man hours.

33 (3) Explanation provided under A&G

34 (5) The increase is due to operational changes such as the installation of an electronic flow meter and a new effluent disposal system.

35 (6) The increase in chemical costs is a result of additional chemicals necessary for the new effluent disposal process.

36 (9) The increase is due to improved preventative maintnance which required additional materials and supplies. Preventative maintenance was improved in order to
37 provide a better quality of service, comply with FDER rules and regulations and to maintain the systm in accordance with industry standards

38 (14) Contractural services is zero in the prior test year. This is not reflective of costs associated with sludge testing and wastewater analysis. Improved
39 record keeping allowed for accurate dollars to be reflected in the 1991 test year.

40 (17) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was
41 necessary to travel to the system more frequently

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Orange / University Shores

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 06/30/79	(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	701.1-6 Salaries & Wages - Employees	18,077	140,526	122,449	677.37%	183,375	(42,849)	-23.37%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		26,756	26,756	N.A.	0	26,756	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense		29,396	29,396	N.A.	0	29,396	N.A.
6	715.1-6 Purchased Power	22,985	99,757	76,772	334.01%	233,162	(133,405)	-57.22%
7	716.1-6 Fuel for Power Purchased		598	598	N.A.	0	598	N.A.
8	718.1-6 Chemicals		26,318	26,318	N.A.	0	26,318	N.A.
9	720.1-6 Materials and Supplies	3,600	26,953	23,353	648.69%	36,519	(9,566)	-26.19%
10	731.1-6 Contractual Services - Engr.		236	236	N.A.	0	236	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	1,268	18,583	17,315	1365.54%	12,863	5,720	44.47%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment		2,997	2,997	N.A.	0	2,997	N.A.
17	750.1-6 Transportation Expense	118	12,470	12,352	10467.40%	1,197	11,273	941.73%
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		4,722	4,722	N.A.	0	4,722	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses		631	631	N.A.	0	631	N.A.
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**46,048**	**389,941**	**343,893**	**746.81%**	**467,115**	**(77,173)**	**-16.52%**
27	**SUBTOTAL (less accts. 766 & 767)**	**46,048**	**389,941**	**343,893**	**746.81%**	**467,115**	**(77,173)**	**-16.79%**
28	**Average ERC's**	**528**	**2,855**	**2,327**	**440.72%**			
29	**Average Consumer Price Index - U**	**72.6**	**136.2**	**64**	**87.60%**			
30			**Compounded Multiplier =**		**914.41%**			

Explanation of Direct O & M Deviation from Guideline

(1) The decrease in salaries from the 1991 guideline is due to economies of scale which is a result of significant customer growth. Staffing meets the operating permit requirements

(3) Explanation provded under A&G

(5) Implementation of FDER Rule 17-640 in Mar. 1991 requires sludge be disposed of at approved land sites and stabilization of the residual is required before sludge may be disposed of. This resulted in increased costs for sludge hauling and analysis

(6) Power is less than guideline as a result of significant customer growth while the electric rates remained stable.

(7) In order to provide uninterrupted service to the customers and to assure compliance with rules and regulations regarding overflows, an uninterruptable power supply was installed. The auxiliary power unit is tested one hour each week and runs whenever power is interrupted.

(8) The prior test year reflects $-0-. Increased chemical costs are due to improved record keeping and are reflective of dollars necessary for operation.

(9) Increase is due to improve maintenance which required additional materials and supplies. Maintenance was improved in order to provide a better quality of service, and to maintain the system in accordance with industry standards. Costs decreased because improved record keeping allowed for accurate dollars to be reflected.

(14) Increase to contractual services is due to sludge analysis and monitoring well sampling. New FDER permits have increased the compliance analysis, thus increasing cost.

(16) The emergency generator at the main lift station required repairs. This necessitated renting generator equipment until the repairs were completed. At any given time a piece of equipment could be hit by lightning and rental of equipment would be necessary until the repairs were completed

(17) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs. In addition the $118 reflected in the prior test year is not a realistic number. Improved record keeping allowed for accurate reflection of transportation costs.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Lake / Venetian Village

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 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	701.1-6 Salaries & Wages - Employees	3,166	5,909	2,743	86.65%	4,948	962	19.43%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	1,125	1,125	N.A.	0	1,125	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	28	1,532	1,504	5370.68%	44	1,488	3400.58%
6	715.1-6 Purchased Power	5,526	8,677	3,151	57.02%	8,636	41	0.47%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	442	771	329	74.50%	691	81	11.66%
9	720.1-6 Materials and Supplies	80	1,269	1,189	1485.80%	125	1,144	914.72%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	196	1,018	822	419.59%	306	712	232.48%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	1	0	(1)	-100.00%	2	(2)	-100.00%
17	750.1-6 Transportation Expense	115	494	379	329.86%	180	315	175.06%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	199	199	N.A.	0	199	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	6	0	(6)	-100.00%	9	(9)	-100.00%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**9,560**	**20,994**	**11,434**	**119.61%**	**14,940**	**6,054**	**40.52%**
27	**SUBTOTAL (less accts. 766 & 767)**	**9,560**	**20,994**	**11,434**	**119.61%**	**14,940**	**6,054**	**28.84%**
28	**Average ERC's**	**66**	**83**	**17**	**25.76%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**56.28%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations (ie: sampling and testing requirements) and improved preventative maintenance increased the man hour requirements

32 (3) Explanation provided under A&G

33 (5) Implementation of FDER rule 17-640 in March of 1991 requires stabilization of the residual before the sludge is disposed of and disposal at an approved land site.
34 In addition the increased flows have generated more sludge that needed to be removed. This resulted in increased costs for sludge hauling and analysis.

35 (9) Due top the age of this system, more repairs and maintenance is required. In addition, Preventative maintenance was improved in order to provide a better
36 quality of service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards

37 (14) The increased costs are due to the two $400 payments to Lake County Pollution Control. It is a Lake County requirement that the Utility pay for routine inspections.

38 (17) Changes to FDER rules and regulations (ie: sampling requirements) and improved preventative maintenance increased the transportation costs because it was necessary
39 to travel to the system more frequently.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Duval / Woodmere

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89	(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	701.1-6 Salaries & Wages - Employees	24,526	91,116	66,590	271.50%	27,126	63,991	235.91%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	22	17,349	17,327	78649.64%	24	17,324	71103.97%
4	710.1-6 Purchased Sewage Treatment	62,548	68,022	5,474	8.75%	69,176	(1,154)	-1.67%
5	711.1-6 Sludge Removal Expense	5,956	45,169	39,213	658.42%	6,587	38,582	585.75%
6	715.1-6 Purchased Power	36,613	45,142	8,529	23.30%	40,492	4,649	11.48%
7	716.1-6 Fuel for Power Purchased	186	0	(186)	-100.00%	206	(206)	-100.00%
8	718.1-6 Chemicals	939	6,017	5,078	541.06%	1,038	4,979	479.65%
9	720.1-6 Materials and Supplies	2,378	28,465	26,087	1097.10%	2,630	25,835	982.40%
10	731.1-6 Contractual Services - Engr.	65	0	(65)	-100.00%	72	(72)	-100.00%
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	1,670	13,238	11,567	692.55%	1,847	11,390	616.61%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	8	638	630	7885.73%	9	629	6939.71%
17	750.1-6 Transportation Expense	3,758	8,822	5,064	134.77%	4,156	4,666	112.27%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	3,062	3,062	N.A.	0	3,062	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	40	510	470	1168.34%	44	466	1046.81%
26	**TOTAL SEWER DIRECT O&M EXPENSES**	**138,706**	**327,549**	**188,840**	**136.14%**	**153,408**	**174,141**	**113.52%**
27	**SUBTOTAL (less accts. 766 & 767)**	**138,706**	**327,549**	**188,840**	**136.14%**	**153,408**	**174,141**	**53.18%**
28	***Average ERC's***	**1,448**	**1,458**	**10**	**0.69%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**10.60%**			

Explanation of Direct O & M Deviation from Guideline

31 (1) In 1991, the operating permit requirements changed the operation to sixteen hours per day. This required the hiring of additional personnel. In addition,
32 changes to FDER rules and regulations and improved preventative maintenance required additional man hours.

33 (3) Explanation provided under A&G

34 (5) Implementation of FDER rule 17-640 in March 1991 requires sludge be disposed of at approved land sites and stabilization of the residual is required before
35 before disposal. This resulted in increased costs for sludge hauling and analysis. In addition, increased flows resulted in increased sludge.

36 *(6) Due to increased flows both blowers ran continuously at maximum output. This was necessary* in order to keep DO levels at regulatory acceptable levels.

37 (8) New changes to FDER rules and regulations mandated the use of So2 for dechlorination of effluent which resulted in increased costs.

38 (9) The increase is due to improved preventative maintenance which required additional materials and supplies. Maintenance was improved in order to provide
39 a better quality of service, comply with FDER, EPA and BESD rules and regulations and to maintain the system in accordance with industry standards.

40 (14) The increase in contractural services is due to FDER, EPA and BESD rules and regulations regarding sludge analysis, effluent discharge testing, wastewater
41 analysis and monitoring well sampling and testing.

42 (17) In 1991, the operating permit requirements changed the operation to sixteen hours per day. In addition, changes to *FDER rules and regulations and improved*
43 preventative maintenance resulted in more frequent trips to the system thus the transportation costs increased.

COMPARISON OF SEWER DIRECT OPERATING AND MAINTENANCE EXPENSES - 1991
Explanation of Direct O & M Deviation from Guideline

Company: SSU / Pasco / Zephyr Shores

FPSC

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

Explanation: Provide explanation of Direct O & M Deviation from Benchmark Guideline.

Schedule: B-8 (S) Explanation
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 of 5)

Line No	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	701.1-6 Salaries & Wages - Employees	4,322	16,005	11,683	270.31%	8,371	7,634	91.20%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	3,047	3,047	N.A.	0	3,047	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	71	5,549	5,478	7715.66%	138	5,412	3935.44%
6	715.1-6 Purchased Power	5,892	6,001	109	1.85%	11,411	(5,410)	-47.41%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	285	167	(118)	-41.52%	552	(385)	-69.81%
9	720.1-6 Materials and Supplies	151	2,912	2,761	1828.64%	292	2,620	895.81%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	4	985	981	24535.00%	8	978	12619.73%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	753	1,061	308	40.86%	1,458	(398)	-27.27%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	538	538	N.A.	0	538	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	0	0	0	N.A.	0	0	N.A.
26	TOTAL SEWER DIRECT O&M EXPENSES	11,478	36,265	24,787	215.95%	22,230	14,035	63.14%
27	SUBTOTAL (less accts. 766 & 767)	11,478	36,265	24,787	215.95%	22,230	14,035	38.70%
28	**Average ERC's**	312	504	192	61.54%			
29	Average Consumer Price Index - U	113.6	136.2	23	19.89%			
30			Compounded Multiplier =		93.68%			

Explanation of Direct O & M Deviation from Guideline

31 (1) Changes to FDER rules and regulations increased the man hour requirements.

32 (3) Explanation provided under A&G

33 (5) Implementation of FDER rule #17-640 in March 1991 requires sludge be disposed of at approved land site and stabilization of the residual is required before
34 the sludge may be disposed. This resulted in increased costs for sludge hauling and analysis. In addition, sludge removal costs in the prior test year are zero.

35 (6) Power is less than the guideline as a result of significant customer growth while electric rates remained stable.

36 (8) Improved record keeping and allocation methods allowed for an accurate representation of chemical costs.

37 (9) The increase is due to improved preventative maintenance, thus requiring additional materials and supplies. Preventative maintenance was improved in order
38 to provide a better quality of service, comply with FDER rules and regulations and to maintain the system in accordance with industry standards.

39 (14) New FDER rules and regulations and operating permit requirements require additional sludge analysis, CBOD, TSS, nitrates and fecal coliform testing. In addition,
40 the prior test year reflects zero dollars which is not an accurate representation of dollars associated with sludge analysis and wastewater testing.

41 (17) Improved preventative maintenance resulted in fewer after hour emergencies requiring additional travel.

OVERALL COMPARISON OF SYSTEM CUSTOMER ACCOUNTS EXPENSES TO GUIDELINE - SEWER
Total Allocated Customer Accounts Expenses (7XX.7)

Company: All Filed FPSC Systems

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

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-8 (S)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

	SEWER SYSTEMS (FPSC)							CALCULATION OF COMPOUND MULTIPLIER					
								% Change From Prior Test Year				Test Year Deviation From Guideline	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1 (c)	O & M Expense Guideline 12/31/91	$	%
1	Amelia Island	Nassau	12/31/87	10,805	10,578	(227)	-2.10%	15.73%	19.89%	38.76%	14,992	(4,414)	-29.44%
2	Apache Shores	Citrus	12/31/86	1,052	1,179	127	12.06%	-2.52%	24.27%	21.14%	1,274	(95)	-7.49%
3	Apple Valley	Seminole	12/31/90	315	1,747	1,432	454.55%	0.00%	4.21%	4.21%	328	1,419	432.15%
4	Beacon Hills	Duval	05/31/89	9,818	25,999	16,180	164.79%	13.15%	9.84%	24.28%	12,203	13,796	113.06%
5	Beecher's Point	Putnam	12/31/89	82	168	86	105.38%	4.55%	9.84%	14.83%	94	74	78.85%
6	Burnt Store	Charl / Lee	12/31/89	1,254	1,579	325	25.91%	26.07%	9.84%	38.48%	1,736	(158)	-9.08%
7	Chuluota	Seminole	12/31/90	428	1,389	961	224.56%	-1.53%	4.21%	2.62%	439	950	216.29%
8	Citrus Park	Marion	12/31/88	786	2,726	1,940	246.84%	1.19%	15.13%	16.50%	916	1,810	197.71%
9	Citrus Springs Util	Citrus	12/31/77	1,924	7,136	5,212	270.92%	46.76%	124.75%	229.86%	6,346	790	12.45%
10	Deltona Utilities	Volusia	12/31/82	34,471	47,029	12,558	36.43%	135.95%	41.14%	233.02%	114,797	(67,768)	-59.03%
11	Fisherman's Haven	Martin	12/31/88	429	1,537	1,108	258.22%	8.40%	15.13%	24.80%	535	1,001	187.04%
12	Fla. Cent. Comm. Pk	Seminole	12/31/90	2,408	253	(2,156)	-89.51%	37.08%	4.21%	42.85%	3,440	(3,187)	-92.66%
13	Fox Run	Martin	12/31/88	179	947	768	429.23%	28.57%	15.13%	48.03%	265	682	257.52%
14	Holiday Haven	Lake	12/31/88	294	1,010	716	243.70%	-8.93%	15.13%	4.85%	308	702	227.79%
15	Jungle Den	Volusia	12/31/88	464	1,210	746	160.87%	8.65%	15.13%	25.09%	580	630	108.54%
16	Leilani Heights	Martin	09/30/85	2,608	4,073	1,465	56.19%	11.33%	26.58%	40.92%	3,675	398	10.83%
17	Leisure Lakes	Highlands	12/31/89	884	2,410	1,526	172.67%	6.05%	9.84%	16.48%	1,030	1,381	134.09%
18	Marco Shores Util	Collier	12/31/86	3,433	2,484	(949)	-27.64%	43.14%	24.27%	77.88%	6,107	(3,622)	-59.32%
19	Marion Oaks Util	Marion	12/31/85	8,434	13,431	4,997	59.25%	21.55%	26.58%	53.85%	12,976	455	3.51%
20	Meredith Manor	Seminole	12/31/90	66	284	219	333.22%	0.00%	4.21%	4.21%	68	216	315.73%
21	Morningview	Lake	12/31/86	316	368	52	16.58%	-4.17%	24.27%	19.09%	376	(8)	-2.11%
22	Palm Port	Putnam	04/30/85	337	947	610	181.11%	31.34%	26.58%	66.25%	560	387	69.09%
23	Palm Terrace	Pasco	12/31/88	1,967	20,136	18,169	923.68%	-0.98%	15.13%	14.01%	2,243	17,893	797.91%
24	Park Manor	Putnam	04/30/85	62	295	233	377.01%	29.17%	26.58%	63.50%	101	194	191.75%
25	Point O' Woods	Citrus	12/31/89	558	1,200	642	115.04%	55.70%	9.84%	71.01%	954	246	25.74%
26	Salt Springs	Marion	12/31/88	230	1,158	928	403.40%	-7.18%	15.13%	6.86%	246	912	371.08%
27	Silver Lake Oaks	Putnam	12/31/90	271	263	(8)	-2.90%	-6.90%	4.21%	-2.98%	263	0	0.08%
28	South Forty	Marion	12/31/88	123	221	98	79.71%	-2.97%	15.13%	11.71%	137	84	60.87%
29	Spring Hill Util	Hernando	12/31/82	35,892	51,008	15,116	42.11%	141.18%	41.14%	240.40%	122,175	(71,167)	-58.25%
30	Sugar Mill	Volusia	12/31/88	1,297	6,179	4,882	376.38%	19.15%	15.13%	37.18%	1,779	4,399	247.27%

(Continued...)

0458

OVERALL COMPARISON OF SYSTEM CUSTOMER ACCOUNTS EXPENSES TO GUIDELINE - SEWER
Total Allocated Customer Accounts Expenses (7XX.7)

Company: All Filed FPSC Systems

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

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-8 (S)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	SEWER SYSTEMS (FPSC)						**CALCULATION OF COMPOUND MULTIPLIER**					
							% Change From Prior Test Year				**Test Year Deviation From Guideline**	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	$	%
1	Sugar Mill Woods	Citrus	12/31/89	13,757	18,357	4,600	33.44%	12.25%	9.84%	23.30%	16,962	1,395	8.22%
2	Sunny Hills Util	Washington	12/31/86	2,668	1,842	(826)	-30.96%	2.89%	24.27%	27.86%	3,411	(1,569)	-46.00%
3	Sunshine Parkway	Lake	12/31/87	28	63	35	125.55%	-41.67%	19.89%	-30.06%	20	44	222.50%
4	University Shores	Orange	06/30/79	307	27,020	26,713	8701.16%	440.72%	87.60%	914.41%	3,114	23,905	767.62%
5	Venetian Village	Lake	12/31/86	531	863	332	62.54%	25.76%	24.27%	56.28%	830	33	4.01%
6	Woodmere	Duval	05/31/89	4,797	10,947	6,149	128.18%	0.69%	9.84%	10.60%	5,306	5,641	106.32%
7	Zephyr Shores	Pasco	12/31/87	1,069	5,273	4,204	393.30%	61.54%	19.89%	93.68%	2,070	3,203	154.71%
8	**TOTAL - SEWER**			144,345	273,311	128,967	89.35%				342,660	(69,348)	-20.24%
9	**TOTAL - WATER & SEWER**			570,464	1,063,562	493,098	86.44%				1,457,665	(394,103)	-27.04%

0459

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

Company: SSU / Nassau / Amelia 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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87		(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	701.7 Salaries & Wages - Employees	10,483		7,071	(3,412)	-32.55%	14,546	(7,475)	-51.39%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			1,346	1,346	N.A.	0	1,346	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies			68	68	N.A.	0	68	N.A.
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			11	11	N.A.	0	11	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			238	238	N.A.	0	238	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	272		1,832	1,560	573.39%	377	1,454	385.31%
26	775.7 Miscellaneous Expenses	50		13	(37)	-73.72%	69	(56)	-81.06%
26	**TOTAL SEWER O&M EXPENSES**	**10,805**		**10,578**	**(227)**	**-2.10%**	**14,992**	**(4,414)**	**-29.44%**
27	**SUBTOTAL (less accts. 766 & 767)**	**10,805**		**10,578**	**(227)**	**-2.10%**	**14,992**	**(4,414)**	**-41.73%**
28	**Average ERC's**	**1,354**		**1,567**	**213**	**15.73%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**38.76%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Citrus / Apache Shores

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	927		788	(139)	-15.00%	1,123	(335)	-29.83%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			150	150	N.A.	0	150	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies			8	8	N.A.	0	8	N.A.
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	9		1	(8)	-86.45%	11	(10)	-88.82%
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			26	26	N.A.	0	26	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	110		204	94	85.56%	133	71	53.18%
26	775.7 Miscellaneous Expenses	6		1	(5)	-75.60%	7	(6)	-79.86%
26	**TOTAL SEWER O&M EXPENSES**	1,052		1,179	127	12.06%	1,274	(95)	-7.49%
27	**SUBTOTAL (less accts. 766 & 767)**	1,052		1,179	127	12.06%	1,274	(95)	-6.10%
28	**Average ERC's**	119		116	(3)	-2.52%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		21.14%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10902, 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Seminole / Apple Valley

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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) %
1	701.7 Salaries & Wages - Employees	203		1,168	965	474.97%	212	956	451.75%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	21		222	201	960.90%	22	201	918.06%
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	9		11	2	24.69%	9	2	19.65%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	1		2	1	80.71%	1	1	73.41%
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			39	39	N.A.	0	39	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	81		303	222	273.50%	84	218	258.42%
26	775.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL SEWER O&M EXPENSES**	315		1,747	1,432	454.55%	328	1,419	432.15%
27	***SUBTOTAL (less accts. 766 & 767)***	*315*		*1,747*	*1,432*	*454.55%*	*328*	*1,419*	*81.21%*
28	**Average ERC's**	175		175	0	0.00%			
29	**Average Consumer Price Index - U**	130.7		136.2	6	4.21%			
30				*Compounded Multiplier =*		4.21%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Duval / Beacon Hills

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89	(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) %
1	701.7 Salaries & Wages - Employees	8,615		17,378	8,762	101.71%	10,707	6,670	62.30%
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0		3,309	3,309	N.A.	0	3,309	N.A.
4	710.7 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	18		167	149	804.52%	23	144	627.79%
10	731.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other	0		1	1	N.A.	0	1	N.A.
15	741.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	0		27	27	N.A.	0	27	N.A.
18	756.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.	0		584	584	N.A.	0	584	N.A.
21	759.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense	0		0	0	N.A	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	1,143		4,502	3,359	294.01%	1,420	3,082	217.03%
26	775.7 Miscellaneous Expenses	42		32	(10)	-23.52%	52	(20)	-38.46%
26	**TOTAL SEWER O&M EXPENSES**	**9,818**		**25,999**	**16,180**	**164.79%**	**12,203**	**13,796**	**113.06%**
27	**SUBTOTAL (less accts. 766 & 767)**	**9,818**		**25,999**	**16,180**	**164.79%**	**12,203**	**13,796**	**53.06%**
28	**Average ERC's**	**2,175**		**2,461**	**286**	**13.15%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**24.28%**			

Notes.

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Putnam / Beecher's Point

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)
								TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	Prior Test Year Ended 12/31/89	(a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	701.7 Salaries & Wages - Employees	61		113	52	84.54%	70	43	60.70%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			21	21	N.A.	0	21	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies			1	1	N.A.	0	1	N.A.
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			0	0	N.A.	0	0	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			4	4	N.A.	0	4	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	20		29	9	45.80%	23	6	26.97%
26	775.7 Miscellaneous Expenses	1		0	(1)	-79.08%	1	(1)	-81.78%
26	**TOTAL SEWER O&M EXPENSES**	**82**		**168**	**86**	**105.38%**	**94**	**74**	**78.85%**
27	**SUBTOTAL (less accts. 766 & 767)**	**82**		**168**	**86**	**105.38%**	**94**	**74**	**44.09%**
28	**Average ERC's**	**44**		**46**	**2**	**4.55%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**14.83%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Charlotte/Lee / Burnt Store

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	949		1,056	106	11.20%	1,314	(259)	-19.70%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			201	201	N.A.	0	201	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	180		10	(170)	-94.37%	249	(239)	-95.93%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			2	2	N.A.	0	2	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			35	35	N.A.	0	35	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	116		273	157	135.67%	161	113	70.19%
26	775.7 Miscellaneous Expenses	9		2	(7)	-78.21%	12	(11)	-84.27%
26	**TOTAL SEWER O&M EXPENSES**	**1,254**		**1,579**	**325**	**25.91%**	**1,736**	**(158)**	**-9.08%**
27	**SUBTOTAL (less accts. 766 & 767)**	**1,254**		**1,579**	**325**	**25.91%**	**1,736**	**(158)**	**-9.98%**
28	**Average ERC's**	**303**		**382**	**79**	**26.07%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**36.46%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Seminole / Chuluota

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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) %
1	701.7 Salaries & Wages - Employees	323		929	605	187.23%	332	597	179.91%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	17		177	160	955.01%	17	160	928.11%
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	20		9	(11)	-55.38%	21	(12)	-56.52%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	1		1	0	43.70%	1	0	40.03%
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			31	31	N.A.	0	31	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	67		241	174	259.06%	69	172	249.90%
26	775.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**428**		**1,389**	**961**	**224.56%**	**439**	**950**	**216.29%**
27	**SUBTOTAL (less accts. 766 & 767)**	**428**		**1,389**	**961**	**224.56%**	**439**	**950**	**68.38%**
28	**Average ERC's**	**131**		**129**	**(2)**	**-1.53%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**2.62%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Marion / Citrus 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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	684		1,822	1,138	166.40%	797	1,025	128.67%
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0		347	347	N.A.	0	347	N.A.
4	710.7 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	1		18	17	1650.86%	1	16	1402.86%
10	731.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	0		3	3	N.A.	0	3	N.A.
18	756.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.	0		61	61	N.A.	0	61	N.A.
21	759.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
22	760.7 Advertsing Expense	0		0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	101		472	371	367.35%	118	354	301.16%
26	775.7 Miscellaneous Expenses	0		3	3	N.A.	0	3	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**786**		**2,726**	**1,940**	**246.84%**	**916**	**1,810**	**197.71%**
27	**SUBTOTAL (less accts. 766 & 767)**	**786**		**2,726**	**1,940**	**246.84%**	**916**	**1,810**	**66.41%**
28	**Average ERC's**	**252**		**255**	**3**	**1.19%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**16.50%**			

Notes

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Citrus / Citrus Springs 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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/77	(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	701.7 Salaries & Wages - Employees	1,601		4,770	3,169	197.94%	5,281	(511)	-9.68%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			908	908	N.A.	0	908	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies			46	46	N.A.	0	46	N.A.
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			7	7	N.A.	0	7	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			160	160	N.A.	0	160	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	323		1,236	913	282.56%	1,065	170	15.98%
26	775.7 Miscellaneous Expenses			9	9	N.A.	0	9	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**1,924**		**7,136**	**5,212**	**270.92%**	**6,346**	**790**	**12.45%**
27	**SUBTOTAL (less accts. 766 & 767)**	**1,924**		**7,136**	**5,212**	**270.92%**	**6,346**	**790**	**11.07%**
28	**Average ERC's**	**479**		**703**	**224**	**46.76%**			
29	**Average Consumer Price Index - U**	**60.6**		**136.2**	**76**	**124.75%**			
30				**Compounded Multiplier =**		**229.86%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 8904

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: DUI-SSU / Volusia / Deltona 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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/82	(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	701.7 Salaries & Wages - Employees	22,621		31,434	8,813	38.96%	75,333	(43,899)	-58.27%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			5,985	5,985	N.A.	0	5,985	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	11,184		302	(10,882)	-97.30%	37,245	(36,943)	-99.19%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			1	1	N.A.	0	1	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			49	49	N.A.	0	49	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			1,056	1,056	N.A.	0	1,056	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	666		8,143	7,477	1122.66%	2,218	5,925	267.14%
26	775.7 Miscellaneous Expenses			58	58	N.A.	0	58	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**34,471**		**47,029**	**12,558**	**36.43%**	**114,797**	**(67,768)**	**-59.03%**
27	**SUBTOTAL (less accts. 766 & 767)**	**34,471**		**47,029**	**12,558**	**36.43%**	**114,797**	**(67,768)**	**-144.10%**
28	**Average ERC's**	**2,061**		**4,863**	**2,802**	**135.95%**			
29	**Average Consumer Price Index - U**	**96.5**		**136.2**	**40**	**41.14%**			
30				**Compounded Multiplier =**		**233.02%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13366

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Martin / Fisherman's Haven

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	370		1,027	657	177.61%	462	565	122.45%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			196	196	N.A.	0	196	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	2		10	8	393.49%	2	7	295.43%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			2	2	N.A.	0	2	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			35	35	N.A.	0	35	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	57		266	209	366.82%	71	195	274.06%
26	775.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**429**		**1,537**	**1,108**	**258.22%**	**535**	**1,001**	**187.04%**
27	**SUBTOTAL (less accts. 766 & 767)**	**429**		**1,537**	**1,108**	**258.22%**	**535**	**1,001**	**65.16%**
28	**Average ERC's**	**131**		**142**	**11**	**8.40%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multipler =**		**24.80%**			

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 Multipler = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

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

Company: SSU / Seminole / Florida Central Commerce Pa

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	2,408		169	(2,239)	-92.99%	3,440	(3,271)	-95.09%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			32	32	N.A.	0	32	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies			2	2	N.A.	0	2	N.A.
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			0	0	N.A.	0	0	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			6	6	N.A.	0	6	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense			44	44	N.A.	0	44	N.A.
26	775.7 Miscellaneous Expenses			0	0	N.A.	0	0	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**2,408**		**253**	**(2,156)**	**-89.51%**	**3,440**	**(3,187)**	**-92.66%**
27	**SUBTOTAL (less accts. 766 & 767)**	**2,408**		**253**	**(2,156)**	**-89.51%**	**3,440**	**(3,187)**	**-1261.78%**
28	**Average ERC's**	**99**		**122**	**33**	**37.08%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**42.85%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Martin / Fox Run

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	157		633	476	303.31%	232	401	172.46%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			121	121	N.A.	0	121	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	1		6	5	508.41%	1	5	311.01%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			1	1	N.A.	0	1	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			21	21	N.A.	0	21	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	21		164	143	681.07%	31	133	427.66%
26	775.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**179**		**947**	**768**	**429.23%**	**265**	**682**	**257.52%**
27	**SUBTOTAL (less accts. 766 & 767)**	**179**		**947**	**768**	**429.23%**	**265**	**682**	**72.03%**
28	**Average ERC's**	**70**		**90**	**20**	**28.57%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				*Compounded Multiplier =*		**48.03%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Lake / Holiday Haven

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	204		675	471	231.08%	214	462	215.76%
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0		129	129	N.A.	0	129	N.A.
4	710.7 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	1		6	5	548.97%	1	5	518.94%
10	731.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	0		1	1	N.A.	0	1	N.A.
18	756.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.	0		23	23	N.A.	0	23	N.A.
21	759.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	89		175	86	96.58%	93	82	87.49%
26	775.7 Miscellaneous Expenses	0		1	1	N.A.	0	1	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**294**		**1,010**	**716**	**243.70%**	**308**	**702**	**227.79%**
27	**SUBTOTAL (less accts. 766 & 767)**	**294**		**1,010**	**716**	**243.70%**	**308**	**702**	**69.49%**
28	**Average ERC's**	**112**		**102**	**(10)**	**-8.93%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**4.85%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Volusia / Jungle Den

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	215		809	594	276.31%	269	540	200.82%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			154	154	N.A.	0	154	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	1		8	7	677.41%	1	7	521.46%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			1	1	N.A.	0	1	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			27	27	N.A.	0	27	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	248		210	(38)	-15.49%	310	(101)	-32.44%
26	775.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**464**		**1,210**	**746**	**160.87%**	**580**	**630**	**108.54%**
27	**SUBTOTAL** *(less accts. 766 & 767)*	**464**		**1,210**	**746**	**160.87%**	**580**	**630**	**52.05%**
28	**Average ERC's**	**104**		**113**	**9**	**8.65%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**25.09%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Martin / Leilani Heights

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 09/30/85	(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	701.7 Salaries & Wages - Employees			2,723	2,723	N.A.	0	2,723	N.A.
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			518	518	N.A.	0	518	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	2,432		26	(2,406)	-98.92%	3,427	(3,401)	-99.24%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			4	4	N.A.	0	4	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			91	91	N.A.	0	91	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	176		705	529	300.74%	248	457	184.37%
26	775.7 Miscellaneous Expenses			5	5	N.A.	0	5	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**2,608**		**4,073**	**1,465**	**56.19%**	**3,675**	**398**	**10.83%**
27	**SUBTOTAL (less accts. 766 & 767)**	**2,608**		**4,073**	**1,465**	**56.19%**	**3,675**	**398**	**9.77%**
28	**Average ERC's**	**353**		**393**	**40**	**11.33%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				Compounded Multipler =		**40.92%**			

Notes

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

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 Multipler = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

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

Company: SSU / Highlands / Leisure Lakes

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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) %
1	701.7 Salaries & Wages - Employees	649		1,611	962	148.25%	756	855	113.12%
2	703.7 Salaries & Wages - *Officers, Etc.*			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			307	307	N.A.	0	307	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	1		15	14	1448.06%	1	14	1229.03%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			2	2	N.A.	0	2	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			54	54	N.A.	0	54	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	224		417	193	86.32%	261	156	59.96%
26	775.7 Miscellaneous Expenses	10		3	(7)	-70.06%	12	(9)	-74.30%
26	**TOTAL SEWER O&M EXPENSES**	884		2,410	1,526	172.67%	1,030	1,381	134.09%
27	***SUBTOTAL (less accts. 766 & 767)***	884		2,410	1,526	172.67%	1,030	1,381	57.28%
28	**Average ERC's**	215		228	13	6.05%			
29	**Average Consumer Price Index - U**	124.0		136.2	12	9.84%			
30				**Compounded Multiplier =**		16.48%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: DUI-SSU / Collier / Marco Shores 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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	3,356		1,660	(1,696)	-50.53%	5,970	(4,309)	-72.19%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			316	316	N.A.	0	316	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies			16	16	N.A.	0	16	N.A.
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			3	3	N.A.	0	3	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			56	56	N.A.	0	56	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	77		430	353	458.58%	137	293	214.03%
26	775.7 Miscellaneous Expenses			3	3	N.A.	0	3	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**3,433**		**2,484**	**(949)**	**-27.64%**	**6,107**	**(3,622)**	**-59.32%**
27	**SUBTOTAL (less accts. 766 & 767)**	**3,433**		**2,484**	**(949)**	**-27.64%**	**6,107**	**(3,622)**	**-145.83%**
28	**Average ERC's**	**204**		**292**	**88**	**43.14%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**77.88%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/85	(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	701.7 Salaries & Wages - Employees	3,995		8,977	4,982	124.71%	6,146	2,831	46.06%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			1,709	1,709	N.A.	0	1,709	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	4,052		86	(3,966)	-97.87%	6,234	(6,148)	-98.62%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			14	14	N.A.	0	14	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			302	302	N.A.	0	302	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertsing Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	387		2,326	1,939	500.91%	595	1,730	290.57%
26	775.7 Miscellaneous Expenses			17	17	N.A.	0	17	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**8,434**		**13,431**	**4,997**	**59.25%**	**12,976**	**455**	**3.51%**
27	**SUBTOTAL (less accts. 766 & 767)**	**8,434**		**13,431**	**4,997**	**59.25%**	**12,976**	**455**	**3.39%**
28	**Average ERC's**	**1,100**		**1,337**	**237**	**21.55%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**53.85%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 16778, 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	46		190	144	311.52%	48	142	294.90%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	3		36	33	951.39%	4	33	908.93%
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	2		2	(0)	-8.74%	2	(0)	-12.42%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			0	0	N.A.	0	0	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			6	6	N.A.	0	6	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	14		49	35	251.48%	15	35	237.29%
26	775.7 Miscellaneous Expenses			0	0	N.A.	0	0	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**66**		**284**	**219**	**333.22%**	**68**	**216**	**315.73%**
27	**SUBTOTAL (less accts. 766 & 767)**	**66**		**284**	**219**	**333.22%**	**68**	**216**	**75.95%**
28	**Average ERC's**	**33**		**33**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	280		246	(34)	-12.06%	333	(87)	-26.16%
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0		47	47	N.A.	0	47	N.A.
4	710.7 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	0		2	2	N.A.	0	2	N.A.
10	731.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	3		0	(3)	-87.30%	4	(3)	-89.34%
18	756.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.	0		8	8	N.A.	0	8	N.A.
21	759.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	31		64	33	105.77%	37	27	72.78%
26	775.7 Miscellaneous Expenses	2		0	(2)	-77.12%	2	(2)	-80.79%
26	**TOTAL SEWER O&M EXPENSES**	316		368	52	16.58%	376	(8)	-2.11%
27	**SUBTOTAL (less accts. 766 & 767)**	316		368	52	16.58%	376	(8)	-2.15%
28	**Average ERC's**	48		46	(2)	-4.17%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		19.09%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	0		633	633	N.A.	0	633	N.A.
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0		121	121	N.A.	0	121	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	0		6	6	N.A.	0	6	N.A.
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	0		1	1	N.A.	0	1	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			21	21	N.A.	0	21	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	43		164	121	281.45%	71	93	129.44%
26	775.7 Miscellaneous Expenses	294		1	(293)	-99.60%	489	(488)	-99.76%
26	**TOTAL SEWER O&M EXPENSES**	**337**		**947**	**610**	**181.11%**	**560**	**387**	**69.09%**
27	**SUBTOTAL (less accts. 766 & 767)**	**337**		**947**	**610**	**181.11%**	**560**	**387**	**40.86%**
28	**Average ERC's**	**67**		**88**	**21**	**31.34%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**66.25%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	1,726		13,459	11,733	679.77%	1,968	11,491	583.97%
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0		2,563	2,563	N.A.	0	2,563	N.A.
4	710.7 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	7		129	122	1747.43%	8	121	1520.46%
10	731.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other	0		1	1	N.A.	0	1	N.A.
15	741.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	0		21	21	N.A.	0	21	N.A.
18	756.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.	0		452	452	N.A.	0	452	N.A.
21	759.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other	7		0	(7)	-100.00%	8	(8)	-100.00%
25	770.7 Bad Debt Expense	227		3,486	3,259	1435.68%	259	3,228	1247.18%
26	775.7 Miscellaneous Expenses	0		25	25	N.A.	0	25	N.A.
26	**TOTAL SEWER O&M EXPENSES**	1,967		20,136	18,169	923.68%	2,243	17,893	797.91%
27	**SUBTOTAL (less accts. 766 & 767)**	1,960		20,136	18,176	927.33%	2,235	17,901	88.90%
28	**Average ERC's**	1,024		1,014	(10)	-0.98%			
29	**Average Consumer Price Index - U**	118.3		136.2	18	15.13%			
30				**Compounded Multiplier =**		14.01%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.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 shedule, if necessary, to explain the differences.

FPSC

Schedule: B-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	0		197	197	N.A.	0	197	N.A.
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0		38	38	N.A.	0	38	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A	0	0	N.A.
6	715.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	0		2	2	N.A.	0	2	N.A.
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	0		0	0	N.A.	0	0	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			7	7	N.A.	0	7	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	17		51	34	200.18%	28	23	83.60%
26	775.7 Miscellaneous Expenses	45		0	(44)	-99.18%	73	(73)	-99.50%
26	**TOTAL SEWER O&M EXPENSES**	**62**		**295**	**233**	**377.01%**	**101**	**194**	**191.75%**
27	**SUBTOTAL (less accts. 766 & 767)**	**62**		**295**	**233**	**377.01%**	**101**	**194**	**65.72%**
28	**Average ERC's**	**24**		**31**	**7**	**29.17%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**63.50%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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) %
1	701.7 Salaries & Wages - Employees	465		802	337	72.48%	795	7	0.86%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			153	153	N.A.	0	153	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 *Purchased Power*			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies			8	8	N.A.	0	8	N.A.
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 *Contractual Services - Other*			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			1	1	N.A.	0	1	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			27	27	N.A.	0	27	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 *Advertising Expense*			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	85		208	123	144.43%	145	62	42.93%
26	775.7 Miscellaneous Expenses	8		1	(7)	-81.37%	14	(12)	-89.11%
26	**TOTAL SEWER O&M EXPENSES**	**558**		**1,200**	**642**	**115.04%**	**954**	**246**	**25.74%**
27	***SUBTOTAL (less accts. 766 & 767)***	**558**		**1,200**	**642**	**115.04%**	**954**	**246**	**20.47%**
28	**Average ERC's**	**79**		**123**	**44**	**55.70%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**71.01%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Marion / Salt Springs

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	190		774	584	307.31%	203	571	281.16%
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0		147	147	N.A.	0	147	N.A.
4	710.7 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	0		7	7	N.A.	0	7	N.A.
10	731.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	0		1	1	N.A.	0	1	N.A.
18	756.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.	0		26	26	N.A.	0	26	N.A.
21	759.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	40		200	160	401.19%	43	158	369.00%
26	775.7 Miscellaneous Expenses	0		1	1	N.A.	0	1	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**230**		**1,156**	**926**	**403.40%**	**246**	**912**	**371.09%**
27	**SUBTOTAL (less accts. 766 & 767)**	**230**		**1,156**	**926**	**403.40%**	**246**	**912**	**78.77%**
28	**Average ERC's**	**181**		**168**	**(13)**	**-7.18%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**6.86%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Putnam / Silver Lake Oaks

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						TEST YEAR DEVIATION FROM GUIDELINE	
Line No. Account No. and Name	Prior Test Year Ended 12/31/90 (a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1 701.7 Salaries & Wages - Employees	237	176	(61)	-25.79%	230	(54)	-23.51%
2 703.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3 704.7 Employee Pensions & Benefits	34	33	(1)	-1.50%	33	1	1.52%
4 710.7 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5 711.7 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6 715.7 Purchased Power		0	0	N.A.	0	0	N.A.
7 716.7 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8 718.7 Chemicals		0	0	N.A.	0	0	N.A.
9 720.7 Materials and Supplies		2	2	N.A.	0	2	N.A.
10 731.7 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11 732.7 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12 733.7 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13 734.7 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14 735.7 Contractual Services - Other		0	0	N.A.	0	0	N.A.
15 741.7 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16 742.7 Rental of Equipment		0	0	N.A.	0	0	N.A.
17 750.7 Transportation Expense		0	0	N.A.	0	0	N.A.
18 756.7 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19 757.7 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20 758.7 Insurance - Workmen's Comp.		6	6	N.A.	0	6	N.A.
21 759.7 Insurance - Other		0	0	N.A.	0	0	N.A.
22 760.7 Advertising Expense		0	0	N.A.	0	0	N.A.
23 766.7 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24 767.7 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25 770.7 Bad Debt Expense		46	46	N.A.	0	46	N.A.
26 775.7 Miscellaneous Expenses		0	0	N.A.	0	0	N.A.
26 **TOTAL SEWER O&M EXPENSES**	271	263	(8)	-2.90%	263	0	0.08%
27 **SUBTOTAL (less accts. 766 & 767)**	271	263	(8)	-2.90%	263	0	0.08%
28 **Average ERC's**	29	27	(2)	-6.90%			
29 **Average Consumer Price Index - U**	130.7	136.2	6	4.21%			
30		**Compounded Multiplier =**		-2.98%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Marion / South Forty

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	115		148	33	28.47%	128	19	15.00%
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0		28	28	N.A.	0	28	N.A.
4	710.7 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	0		1	1	N.A.	0	1	N.A.
10	731.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	0		0	0	N.A.	0	0	N.A.
18	756.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.	0		5	5	N.A.	0	5	N.A.
21	759.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	8		38	30	378.41%	9	29	328.25%
26	775.7 Miscellaneous Expenses	0		0	0	N.A.	0	0	N.A.
26	**TOTAL SEWER O&M EXPENSES**	123		221	98	79.71%	137	84	60.87%
27	**SUBTOTAL (less accts. 766 & 767)**	123		221	98	79.71%	137	84	37.84%
28	**Average ERC's**	51		49	(2)	-2.97%			
29	**Average Consumer Price Index - U**	118.3		136.2	18	15.13%			
30				**Compounded Multiplier =**		11.71%			

Notes.

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: DUI-SSU / Hernando / Spring Hill 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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/82	(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	701.7 Salaries & Wages - Employees	21,355		34,094	12,739	59.65%	72,692	(38,598)	-53.10%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			6,491	6,491	N.A.	0	6,491	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	8,942		328	(8,614)	-96.34%	30,438	(30,111)	-98.92%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			1	1	N.A.	0	1	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			53	53	N.A.	0	53	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			1,146	1,146	N.A.	0	1,146	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	5,595		8,832	3,237	57.85%	19,045	(10,213)	-53.63%
26	775.7 Miscellaneous Expenses			63	63	N.A.	0	63	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**35,892**		**51,006**	**15,116**	**42.11%**	**122,175**	**(71,167)**	**-58.25%**
27	**SUBTOTAL (less accts. 766 & 767)**	**35,892**		**51,006**	**15,116**	**42.11%**	**122,175**	**(71,167)**	**-139.52%**
28	**Average ERC's**	**2,278**		**5,494**	**3,216**	**141.18%**			
29	**Average Consumer Price Index - U**	**96.5**		**136.2**	**40**	**41.14%**			
30				**Compounded Multiplier =**		**240.40%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13625

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Volusia / Sugar Mill

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	1,156		4,130	2,974	257.25%	1,586	2,544	160.43%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			786	786	N.A.	0	786	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	4		40	36	892.04%	5	34	623.18%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			6	6	N.A.	0	6	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			139	139	N.A.	0	139	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	137		1,070	933	680.88%	188	882	469.25%
26	775.7 Miscellaneous Expenses			8	8	N.A.	0	8	N.A.
26	**TOTAL SEWER O&M EXPENSES**	1,297		6,179	4,882	376.38%	1,779	4,399	247.27%
27	**SUBTOTAL (less accts. 766 & 767)**	1,297		6,179	4,882	376.38%	1,779	4,399	71.20%
28	**Average ERC's**	517		616	99	19.15%			
29	**Average Consumer Price Index - U**	118.3		136.2	18	15.13%			
30				**Compounded Multiplier =**		37.18%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Citrus / Sugar Mill 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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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) %
1	701.7 Salaries & Wages - Employees	11,576		12,270	694	5.99%	14,273	(2,003)	-14.04%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			2,336	2,336	N.A.	0	2,336	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	274		118	(156)	-56.97%	338	(220)	-65.10%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			1	1	N.A.	0	1	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			19	19	N.A.	0	19	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			412	412	N.A.	0	412	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	1,743		3,178	1,435	82.35%	2,149	1,029	47.90%
26	775.7 Miscellaneous Expenses	164		23	(141)	-86.10%	202	(179)	-88.72%
26	**TOTAL SEWER O&M EXPENSES**	13,757		18,357	4,600	33.44%	16,962	1,395	8.22%
27	**SUBTOTAL (less accts. 766 & 767)**	13,757		18,357	4,600	33.44%	16,962	1,395	7.60%
28	**Average ERC's**	3,713		4,168	455	12.25%			
29	**Average Consumer Price Index - U**	124.0		136.2	12	9.84%			
30				Compounded Multiplier =		23.30%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Washington / Sunny Hills 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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	2,384		1,231	(1,153)	-48.36%	3,048	(1,817)	-59.61%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits			234	234	N.A.	0	234	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies			12	12	N.A.	0	12	N.A.
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			2	2	N.A.	0	2	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			41	41	N.A.	0	41	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	284		319	35	12.30%	363	(44)	-12.17%
26	775.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**2,668**		**1,842**	**(826)**	**-30.96%**	**3,411**	**(1,569)**	**-46.00%**
27	**SUBTOTAL (less accts. 766 & 767)**	**2,668**		**1,842**	**(826)**	**-30.96%**	**3,411**	**(1,569)**	**-85.20%**
28	**Average ERC's**	**173**		**178**	**5**	**2.89%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**27.86%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Lake / Sunshine Parkway

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 sheete, if necessary, to explain the differences.

FPSC

Schedule: B-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	701.7 Salaries & Wages - Employees	26		42	16	62.36%	18	24	132.14%
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0		8	8	N.A.	0	8	N.A.
4	710.7 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	0		0	0	N.A.	0	0	N.A.
10	731.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	0		0	0	N.A.	0	0	N.A.
18	756.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.	0		1	1	N.A.	0	1	N.A.
21	759.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	2		11	9	446.75%	1	10	681.76%
26	775.7 Miscellaneous Expenses	0		0	0	N.A.	0	0	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**28**		**63**	**35**	**125.55%**	**20**	**44**	**222.50%**
27	**SUBTOTAL (less accts. 766 & 767)**	**28**		**63**	**35**	**125.55%**	**20**	**44**	**68.99%**
28	**Average ERC's**	**96**		**56**	**(40)**	**-41.67%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**-30.06%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Orange / University Shores

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 06/30/79		(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	701.7 Salaries & Wages - Employees			18,060	18,060	N.A.	0	18,060	N.A.
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A	0	0	N.A
3	704.7 Employee Pensions & Benefits			3,439	3,439	N.A.	0	3,439	N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.7 Chemicals			0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies			174	174	N.A.	0	174	N.A.
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other			1	1	N.A.	0	1	N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense			28	28	N.A.	0	28	N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.			607	607	N.A.	0	607	N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	307		4,678	4,371	1423.89%	3,114	1,564	50.22%
26	775.7 Miscellaneous Expenses			34	34	N.A.	0	34	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**307**		**27,020**	**26,713**	**8701.16%**	**3,114**	**23,905**	**767.62%**
27	**SUBTOTAL (less accts. 766 & 767)**	**307**		**27,020**	**26,713**	**8701.16%**	**3,114**	**23,905**	**88.47%**
28	**Average ERC's**	**528**		**2,855**	**2,327**	**440.72%**			
29	**Average Consumer Price Index - U**	**72.6**		**135.2**	**64**	**87.60%**			
30				**Compounded Multiplier =**		**914.41%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10858

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Lake / Venetian Village

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.7 Salaries & Wages - Employees	462		577	115	24.87%	722	(145)	-20.10%
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0		110	110	N.A.	0	110	N.A.
4	710.7 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	0		6	6	N.A.	0	6	N.A.
10	731.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	5		1	(4)	-82.15%	8	(7)	-88.58%
18	756.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.	0		19	19	N.A.	0	19	N.A.
21	759.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	61		149	88	144.99%	95	54	56.77%
26	775.7 Miscellaneous Expenses	3		1	(2)	-64.27%	5	(4)	-77.14%
26	**TOTAL SEWER O&M EXPENSES**	**531**		**863**	**332**	**62.54%**	**830**	**33**	**4.01%**
27	**SUBTOTAL (less accts. 766 & 767)**	**531**		**863**	**332**	**62.54%**	**830**	**33**	**3.85%**
28	**Average ERC's**	**66**		**83**	**17**	**25.76%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**56.28%**			

Notes:

(a) *Detailed O & M expense data from this systems' last rate case, Order No. 17169,* 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Duval / Woodmere

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89	(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	701.7 Salaries & Wages - Employees	4,225		7,317	3,092	73.19%	4,672	2,644	56.60%
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0		1,393	1,393	N.A.	0	1,393	N.A.
4	710.7 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	9		70	61	655.15%	10	60	582.80%
10	731.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	0		11	11	N.A.	0	11	N.A.
18	756.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.	0		246	246	N.A.	0	246	N.A.
21	759.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	544		1,895	1,351	248.26%	602	1,293	214.89%
26	775.7 Miscellaneous Expenses	19		14	(6)	-28.85%	21	(8)	-35.67%
26	**TOTAL SEWER O&M EXPENSES**	**4,797**		**10,947**	**6,149**	**128.18%**	**5,306**	**5,641**	**106.32%**
27	**SUBTOTAL (less accts. 766 & 767)**	**4,797**		**10,947**	**6,149**	**128.18%**	**5,306**	**5,641**	**51.53%**
28	**Average ERC's**	**1,448**		**1,458**	**10**	**0.69%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**10.60%**			

Notes.

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Pasco / Zephyr Shores

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-8 (S)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	701.7 Salaries & Wages - Employees	920	3,525	2,605	283.13%	1,782	1,743	97.82%
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0	671	671	N.A.	0	671	N.A.
4	710.7 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense	0	0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power	0	0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0	0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	0	34	34	N.A.	0	34	N.A.
10	731.7 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other	0	0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	0	5	5	N.A.	0	5	N.A.
18	756.7 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.	0	118	118	N.A.	0	118	N.A.
21	759.7 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	126	913	787	624.66%	244	669	274.16%
26	775.7 Miscellaneous Expenses	23	7	(16)	-71.52%	45	(38)	-85.30%
26	**TOTAL SEWER O&M EXPENSES**	**1,069**	**5,273**	**4,204**	**393.30%**	**2,070**	**3,203**	**154.71%**
27	**SUBTOTAL (less accts. 766 & 767)**	**1,069**	**5,273**	**4,204**	**393.30%**	**2,070**	**3,203**	**60.74%**
28	**Average ERC's**	**312**	**504**	**192**	**61.54%**			
29	**Average Consumer Price Index - U**	**113.6**	**136.2**	**23**	**19.89%**			
30			**Compounded Multiplier =**		**93.68%**			

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).

OVERALL COMPARISON OF SYSTEM A & G EXPENSES TO GUIDELINE - SEWER
Total Allocated A&G Expenses (7XX.8)

Company: All Filed FPSC Systems

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

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-8 (S)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

	SEWER SYSTEMS (FPSC)						CALCULATION OF COMPOUND MULTIPLIER					
							% Change From Prior Test Year				Test Year Deviation From Guideline	
Line No	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1 (c)	O & M Expense Guideline 12/31/91	$	%
1	Amelia Island	Nassau	12/31/87	25,394	43,455	18,061	71.12%	15.73%	19.89%	38.76%	35,235	8,220	23.33%
2	Apache Shores	Citrus	12/31/86	4,445	4,843	398	8.95%	-2.52%	24.27%	21.14%	5,385	(542)	-10.06%
3	Apple Valley	Seminole	12/31/90	3,832	7,178	3,346	87.32%	0.00%	4.21%	4.21%	3,993	3,185	79.76%
4	Beacon Hills	Duval	05/31/89	62,551	106,800	44,249	70.74%	13.15%	9.84%	24.28%	77,740	29,060	37.38%
5	Beecher's Point	Putnam	12/31/89	854	692	(162)	-18.99%	4.55%	9.84%	14.63%	981	(289)	-29.45%
6	Burnt Store	Charl / Lee	12/31/89	6,857	6,486	(371)	-5.41%	26.07%	9.84%	38.48%	9,495	(3,009)	-31.69%
7	Chuluota	Seminole	12/31/90	5,540	5,708	167	3.02%	-1.53%	4.21%	2.62%	5,685	22	0.40%
8	Citrus Park	Marion	12/31/88	10,193	11,199	1,006	9.87%	1.19%	15.13%	16.50%	11,875	(676)	-5.69%
9	Citrus Springs Util	Citrus	12/31/77	4,657	29,316	24,659	529.50%	46.76%	124.75%	229.86%	15,361	13,955	90.84%
10	Deltona Utilities	Volusia	12/31/82	40,276	193,192	152,916	379.67%	135.95%	41.14%	233.02%	134,129	59,063	44.03%
11	Fisherman's Haven	Martin	12/31/88	6,818	6,313	(505)	-7.41%	8.40%	15.13%	24.80%	8,509	(2,196)	-25.81%
12	Fla. Cent. Comm. Pk	Seminole	12/31/90	23,897	1,038	(22,859)	-95.66%	37.08%	4.21%	42.85%	34,136	(33,098)	-96.96%
13	Fox Run	Martin	12/31/88	2,294	3,892	1,598	69.64%	26.57%	15.13%	48.03%	3,396	496	14.60%
14	Holiday Haven	Lake	12/31/88	5,018	4,151	(867)	-17.28%	-8.93%	15.13%	4.85%	5,261	(1,111)	-21.11%
15	Jungle Den	Volusia	12/31/88	2,710	4,972	2,262	83.49%	8.65%	15.13%	25.09%	3,390	1,582	46.68%
16	Leilani Heights	Martin	09/30/85	13,709	16,733	3,024	22.06%	11.33%	26.58%	40.92%	19,319	(2,586)	-13.38%
17	Leisure Lakes	Highlands	12/31/89	7,817	9,902	2,085	26.67%	6.05%	9.84%	16.48%	9,105	796	8.75%
18	Marco Shores Util	Collier	12/31/86	5,329	10,204	4,875	91.49%	43.14%	24.27%	77.88%	9,479	725	7.65%
19	Marion Oaks Util	Marion	12/31/85	21,431	55,173	33,742	157.44%	21.55%	26.58%	53.85%	32,972	22,201	67.33%
20	Meredith Manor	Seminole	12/31/90	926	1,167	241	26.01%	0.00%	4.21%	4.21%	965	202	20.92%
21	Morningview	Lake	12/31/86	1,336	1,513	177	13.28%	-4.17%	24.27%	19.09%	1,591	(78)	-4.88%
22	Palm Port	Putnam	04/30/85	2,249	3,892	1,643	73.06%	31.34%	26.58%	66.25%	3,739	153	4.09%
23	Palm Terrace	Pasco	12/31/88	21,968	82,716	60,748	276.53%	-0.98%	15.13%	14.01%	25,045	57,671	230.27%
24	Park Manor	Putnam	04/30/85	678	1,211	533	78.53%	29.17%	26.58%	63.50%	1,109	102	9.19%
25	Point O' Woods	Citrus	12/31/89	2,945	4,929	1,984	67.38%	55.70%	9.84%	71.01%	5,036	(107)	-2.13%
26	Salt Springs	Marion	12/31/88	3,897	4,756	859	22.05%	-7.18%	15.13%	6.86%	4,164	592	14.21%
27	Silver Lake Oaks	Putnam	12/31/90	4,591	1,081	(3,510)	-76.45%	-6.90%	4.21%	-2.98%	4,454	(3,373)	-75.73%
28	South Forty	Marion	12/31/88	938	908	(30)	-3.20%	-2.97%	15.13%	11.71%	1,048	(140)	-13.34%
29	Spring Hill Util	Hernando	12/31/82	44,974	209,536	164,562	365.90%	141.18%	41.14%	240.40%	153,090	56,446	36.87%
30	Sugar Mill	Volusia	12/31/88	13,629	25,381	11,752	86.23%	19.15%	15.13%	37.18%	18,696	6,685	35.76%

(Continued..)

0497

OVERALL COMPARISON OF SYSTEM A & G EXPENSES TO GUIDELINE - SEWER
Total Allocated A&G Expenses (7XX.8)

Company: All Filed FPSC Systems

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

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-6 (S)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							CALCULATION OF COMPOUND MULTIPLIER					
SEWER SYSTEMS (FPSC)							% Change From Prior Test Year				Test Year Deviation From Guideline	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Current Test Year Ended 12/31/91	$ Difference	% Difference	ERC's (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline 12/31/91	$	%
1	Sugar Mill Woods	Citrus	12/31/89	71,381	75,409	4,028	5.64%	12.25%	9.84%	23.30%	88,012	(12,603)	-14.32%
2	Sunny Hills Util	Washington	12/31/86	20,633	7,567	(13,066)	-63.33%	2.89%	24.27%	27.86%	26,382	(18,815)	-71.32%
3	Sunshine Parkway	Lake	12/31/87	214	259	45	21.23%	-41.67%	19.89%	-30.06%	150	110	73.34%
4	University Shores	Orange	06/30/79	1,120	110,994	109,874	9810.21%	440.72%	87.60%	914.41%	11,361	99,633	876.94%
5	Venetian Village	Lake	12/31/86	2,598	3,546	948	36.47%	25.76%	24.27%	56.28%	4,060	(515)	-12.67%
6	Woodmere	Duval	05/31/89	33,312	44,968	11,657	34.99%	0.69%	9.84%	10.60%	36,842	8,127	22.06%
7	Zephyr Shores	Pasco	12/31/87	9,981	21,663	11,682	117.04%	61.54%	19.89%	93.68%	19,331	2,332	12.06%
8	**TOTAL - SEWER**			490,992	1,122,742	631,750	128.67%				830,521	292,221	35.19%
9	**TOTAL - WATER & SEWER**			1,395,524	4,369,034	2,973,510	213.07%				2,399,748	1,969,286	82.06%

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COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (7XX.8)

Company: SSU / Nassau / Amelia 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-8 (S)
Page 4of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87 (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	701.8 Salaries & Wages - Employees	10,246	21,137	10,891	106.30%	14,217	6,920	48.68%
2	703.8 Salaries & Wages - Officers, Etc.	262	0	(262)	-100.00%	364	(364)	-100.00%
3	704.8 Employee Pensions & Benefits	2,162	4,025	1,863	86.15%	3,000	1,025	34.16%
4	710.8 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	291	363	72	24.90%	404	(40)	-9.99%
7	716.8 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies		1,749	1,749	N.A.	0	1,749	N.A.
10	731.8 Contractual Services - Engr.	86	3	(83)	-95.98%	119	(116)	-97.10%
11	732.8 Contractual Services - Acct.	297	1,700	1,403	472.26%	412	1,288	312.43%
12	733.8 Contractual Services - Legal	1,103	691	(412)	-37.34%	1,530	(839)	-54.84%
13	734.8 Contractual Services - Mgmt. Fees	313	0	(313)	-100.00%	434	(434)	-100.00%
14	735.8 Contractual Services - Other		825	825	N.A.	0	825	N.A.
15	741.8 Rental of Building/Real Prop.	256	329	73	28.70%	355	(26)	-7.25%
16	742.8 Rental of Equipment		12	12	N.A.	0	12	N.A.
17	750.8 Transportation Expense	(34)	9	43	-125.90%	(47)	56	-118.66%
18	756.8 Insurance - Vehicle	1,536	1,002	(534)	-34.74%	2,131	(1,129)	-52.97%
19	757.8 Insurance - General Liability	2,165	1,167	(998)	-46.12%	3,004	(1,838)	-61.17%
20	758.8 Insurance - Workman's Comp.	827	710	(117)	-14.12%	1,148	(437)	-38.11%
21	759.8 Insurance - Other	294	683	389	132.34%	408	275	67.45%
22	760.8 Advertising Expense		72	72	N.A.	0	72	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort	776	0	(776)	-100.00%	1,077	(1,077)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	20	0	(20)	-100.00%	28	(28)	-100.00%
25	770.8 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	4,794	8,977	4,183	87.25%	6,652	2,325	34.95%
26	**TOTAL SEWER O&M EXPENSES**	**25,394**	**43,455**	**18,061**	**71.12%**	**35,235**	**8,220**	**23.33%**
27	**SUBTOTAL (less accts. 766 & 767)**	**24,598**	**43,455**	**18,857**	**76.66%**	**34,131**	**9,324**	**21.46%**
28	**Average ERC's**	**1,354**	**1,567**	**213**	**15.73%**			
29	**Average Consumer Price Index - U**	**113.6**	**136.2**	**23**	**19.89%**			
30			**Compounded Multiplier =**		**38.76%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Citrus / Apache Shores

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.8 Salaries & Wages - Employees	1,059	2,356	1,297	122.44%	1,283	1,073	83.62%
2	703.8 Salaries & Wages - Officers, Etc.	162	0	(162)	-100.00%	196	(196)	-100.00%
3	704.8 Employee Pensions & Benefits	276	449	173	62.50%	334	114	34.15%
4	710.8 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	72	41	(31)	-43.75%	87	(47)	-53.56%
7	716.8 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies		195	195	N.A.	0	195	N.A.
10	731.8 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.	212	189	(23)	-10.66%	257	(67)	-26.25%
12	733.8 Contractual Services - Legal	43	77	34	79.11%	52	25	47.86%
13	734.8 Contractual Services - Mgmt. Fees	66	0	(66)	-100.00%	80	(80)	-100.00%
14	735.8 Contractual Services - Other	42	92	50	118.91%	51	41	80.71%
15	741.8 Rental of Building/Real Prop.	163	37	(126)	-77.47%	197	(161)	-81.40%
16	742.8 Rental of Equipment	74	1	(73)	-98.12%	90	(88)	-98.45%
17	750.8 Transportation Expense	11	1	(10)	-91.08%	13	(12)	-92.64%
18	756.8 Insurance - Vehicle	432	112	(320)	-74.14%	523	(412)	-78.65%
19	757.8 Insurance - General Liability	263	130	(133)	-50.57%	319	(189)	-59.19%
20	758.8 Insurance - Workman's Comp.	158	79	(79)	-49.91%	191	(112)	-58.65%
21	759.8 Insurance - Other	156	76	(80)	-51.20%	189	(113)	-59.72%
22	760.8 Advertising Expense	13	8	(5)	-38.26%	16	(8)	-49.03%
23	766.8 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.8 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	1,243	1,000	(243)	-19.52%	1,506	(505)	-33.56%
26	**TOTAL SEWER O&M EXPENSES**	**4,445**	**4,843**	**398**	**8.95%**	**5,385**	**(542)**	**-10.06%**
27	**SUBTOTAL (less accts. 766 & 767)**	**4,445**	**4,843**	**398**	**8.95%**	**5,385**	**(542)**	**-11.19%**
28	**Average ERC's**	**119**	**116**	**(3)**	**-2.52%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**21.14%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case Order No. 10902, 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Seminole / Apple Valley

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
							TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	Prior Test Year Ended 12/31/90 (a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	701.8 Salaries & Wages - Employees	1,727	3,491	1,765	102.22%	1,799	1,692	94.05%
2	703.8 Salaries & Wages - Officers, Etc.	107	0	(107)	-100.00%	112	(112)	-100.00%
3	704.8 Employee Pensions & Benefits	157	665	508	322.87%	164	501	305.79%
4	710.8 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	8	60	52	656.07%	8	52	625.53%
7	716.8 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	37	289	252	678.21%	39	250	646.78%
10	731.8 Contractual Services - Engr.		1	1	N.A.	0	1	N.A.
11	732.8 Contractual Services - Acct.	341	281	(60)	-17.67%	355	(75)	-21.00%
12	733.8 Contractual Services - Legal	61	114	53	87.13%	64	51	79.57%
13	734.8 Contractual Services - Mgmt. Fees	42	0	(42)	-100.00%	44	(44)	-100.00%
14	735.8 Contractual Services - Other	92	136	44	48.12%	96	40	42.14%
15	741.8 Rental of Building/Real Prop.	39	54	15	39.54%	41	14	33.90%
16	742.8 Rental of Equipment	1	2	1	106.45%	1	1	98.11%
17	750.8 Transportation Expense	50	1	(49)	-97.09%	52	(51)	-97.21%
18	756.8 Insurance - Vehicle	266	166	(100)	-37.76%	277	(112)	-40.27%
19	757.8 Insurance - General Liability	338	193	(145)	-42.99%	352	(160)	-45.30%
20	758.8 Insurance - Workman's Comp.	277	117	(160)	-57.65%	289	(171)	-59.36%
21	759.8 Insurance - Other	63	113	50	79.09%	66	47	71.86%
22	760.8 Advertising Expense		12	12	N.A.	0	12	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	224	0	(224)	-100.00%	233	(233)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	2	0	(2)	-100.00%	2	(2)	-100.00%
25	770.8 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses		1,483	1,483	N.A.	0	1,483	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**3,832**	**7,178**	**3,346**	**87.32%**	**3,993**	**3,185**	**79.76%**
27	**SUBTOTAL (less accts. 766 & 767)**	**3,606**	**7,178**	**3,572**	**99.06%**	**3,757**	**3,420**	**47.65%**
28	**Average ERC's**	**175**	**175**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**	**136.2**	**6**	**4.21%**			
30			**Compounded Multiplier =**		**4.21%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Duval / Beacon Hills

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89	(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) %
1	701.8 Salaries & Wages - Employees	11,876		51,949	40,073	337.43%	14,760	37,190	251.97%
2	703.8 Salaries & Wages - Officers, Etc.	(26)		0	26	-100.00%	(32)	32	-100.00%
3	704.8 Employee Pensions & Benefits	6,955		9,891	2,936	42.22%	8,644	1,248	14.43%
4	710.8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	541		893	352	65.03%	673	221	32.78%
7	716.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	46		4,298	4,252	9163.50%	58	4,241	7353.62%
10	731.8 Contractual Services - Engr.	134		8	(126)	-93.66%	167	(158)	-94.90%
11	732.8 Contractual Services - Acct.	4,080		4,177	98	2.39%	5,070	(893)	-17.61%
12	733.8 Contractual Services - Legal	735		1,699	963	131.02%	914	785	85.89%
13	734.8 Contractual Services - Mgmt. Fees	437		0	(437)	-100.00%	543	(543)	-100.00%
14	735.8 Contractual Services - Other	1,365		2,028	662	48.51%	1,697	331	19.49%
15	741.8 Rental of Building/Real Prop.	464		810	346	74.47%	577	233	40.38%
16	742.8 Rental of Equipment	13		31	18	143.02%	16	15	95.54%
17	750.8 Transportation Expense	438		22	(417)	-95.06%	545	(523)	-96.03%
18	756.8 Insurance - Vehicle	3,187		2,463	(724)	-22.70%	3,961	(1,497)	-37.80%
19	757.8 Insurance - General Liability	3,668		2,867	(801)	-21.84%	4,559	(1,692)	-37.11%
20	758.8 Insurance - Workman's Comp.	3,501		1,745	(1,756)	-50.15%	4,352	(2,606)	-59.89%
21	759.8 Insurance - Other	875		1,679	804	91.95%	1,087	592	54.45%
22	760.8 Advertising Expense	0		177	177	N.A.	0	177	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	3,919		0	(3,919)	-100.00%	4,870	(4,870)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	20		0	(20)	-100.00%	24	(24)	-100.00%
25	770.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	20,323		22,063	1,739	8.56%	25,258	(3,196)	-12.65%
26	**TOTAL SEWER O&M EXPENSES**	**62,551**		**106,800**	**44,249**	**70.74%**	**77,740**	**29,060**	**37.38%**
27	**SUBTOTAL (less accts. 766 & 767)**	**58,613**		**106,800**	**48,187**	**82.21%**	**72,845**	**33,955**	**31.79%**
28	**Average ERC's**	**2,175**		**2,461**	**286**	**13.15%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**24.29%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Putnam / Beecher's Point

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)
								TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	Prior Test Year Ended 12/31/89	(a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	701.8 Salaries & Wages - Employees	225		337	112	49.56%	258	78	30.24%
2	703.8 Salaries & Wages - Officers, Etc.	16		0	(16)	-100.00%	18	(18)	-100.00%
3	704.8 Employee Pensions & Benefits	98		64	(34)	-34.62%	113	(48)	-43.06%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	5		6	1	15.72%	6	0	0.78%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	1		28	27	2684.30%	1	27	2324.69%
10	731.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.	34		27	(7)	-20.42%	39	(12)	-30.69%
12	733.8 Contractual Services - Legal	5		11	6	120.05%	6	5	91.63%
13	734.8 Contractual Services - Mgmt. Fees	1		0	(1)	-100.00%	1	(1)	-100.00%
14	735.8 Contractual Services - Other	24		13	(11)	-45.27%	28	(14)	-52.34%
15	741.8 Rental of Building/Real Prop.	5		5	0	4.91%	6	(0)	-8.64%
16	742.8 Rental of Equipment	2		0	(2)	-90.05%	2	(2)	-91.34%
17	750.8 Transportation Expense	6		0	(6)	-97.66%	7	(7)	-97.97%
18	756.8 Insurance - Vehicle	28		16	(12)	-43.01%	32	(16)	-50.37%
19	757.8 Insurance - General Liability	32		19	(13)	-41.96%	37	(18)	-49.46%
20	758.8 Insurance - Workman's Comp.	29		11	(18)	-61.01%	33	(22)	-66.05%
21	759.8 Insurance - Other	10		11	1	8.75%	11	(1)	-5.30%
22	760.8 Advertising Expense	1		1	0	14.66%	1	(0)	-0.15%
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	67		0	(67)	-100.00%	77	(77)	-100.00%
24	767.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	265		143	(122)	-46.07%	304	(161)	-53.04%
26	**TOTAL SEWER O&M EXPENSES**	**854**		**692**	**(162)**	**-18.99%**	**981**	**(289)**	**-29.45%**
27	**SUBTOTAL (less accts. 766 & 767)**	**787**		**692**	**(95)**	**-12.09%**	**904**	**(212)**	**-30.63%**
28	**Average ERC's**	**44**		**46**	**2**	**4.55%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**14.83%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Charlotte/Lee / Burnt Store

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.8 Salaries & Wages - Employees	2,260		3,155	895	39.59%	3,130	25	0.81%
2	703.8 Salaries & Wages - Officers, Etc.	95		0	(95)	-100.00%	132	(132)	-100.00%
3	704.8 Employee Pensions & Benefits	579		601	22	3.74%	802	(201)	-25.08%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	61		54	(7)	-11.07%	84	(30)	-35.78%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	29		261	232	800.10%	40	221	550.00%
10	731.8 Contractual Services - Engr.	2		1	(1)	-74.20%	3	(2)	-81.37%
11	732.8 Contractual Services - Acct.	203		254	51	24.96%	281	(27)	-9.76%
12	733.8 Contractual Services - Legal	29		103	74	255.68%	40	63	156.85%
13	734.8 Contractual Services - Mgmt. Fees	5		0	(5)	-100.00%	7	(7)	-100.00%
14	735.8 Contractual Services - Other	141		123	(18)	-12.67%	195	(72)	-36.93%
15	741.8 Rental of Building/Real Prop.	240		49	(191)	-79.51%	332	(283)	-85.20%
16	742.8 Rental of Equipment	12		2	(10)	-84.45%	17	(15)	-88.77%
17	750.8 Transportation Expense	37		1	(36)	-96.45%	51	(50)	-97.43%
18	756.8 Insurance - Vehicle	162		150	(12)	-7.65%	224	(75)	-33.31%
19	757.8 Insurance - General Liability	187		174	(13)	-6.89%	259	(85)	-32.76%
20	758.8 Insurance - Workman's Comp.	177		106	(71)	-40.11%	245	(139)	-56.75%
21	759.8 Insurance - Other	60		102	42	69.92%	83	19	22.71%
22	760.8 Advertising Expense	4		11	7	168.73%	6	5	94.06%
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	2,570		1,340	(1,230)	-47.87%	3,559	(2,219)	-62.35%
26	**TOTAL SEWER O&M EXPENSES**	**6,857**		**6,486**	**(371)**	**-5.41%**	**9,495**	**(3,009)**	**-31.69%**
27	**SUBTOTAL (less accts. 766 & 767)**	**6,853**		**6,486**	**(367)**	**-5.36%**	**9,490**	**(3,004)**	**-46.32%**
28	**Average ERC's**	**303**		**382**	**79**	**26.07%**			
29	**Average Consumer Price Index - U**	**134.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**38.46%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Seminole / Chuluota

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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) %
1	701.8 Salaries & Wages - Employees	2,748		2,776	28	1.02%	2,820	(44)	-1.56%
2	703.8 Salaries & Wages - Officers, Etc.	93		0	(93)	-100.00%	95	(95)	-100.00%
3	704.8 Employee Pensions & Benefits	126		529	403	320.52%	129	400	309.80%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	47		48	0	0.58%	49	(1)	-1.98%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	79		230	151	191.80%	81	149	184.36%
10	731.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.	271		223	(48)	-17.63%	278	(55)	-19.73%
12	733.8 Contractual Services - Legal	197		91	(106)	-53.92%	202	(111)	-55.10%
13	734.8 Contractual Services - Mgmt. Fees	33		0	(33)	-100.00%	34	(34)	-100.00%
14	735.8 Contractual Services - Other	896		108	(788)	-87.91%	919	(811)	-88.21%
15	741.8 Rental of Building/Real Prop.	29		43	14	49.22%	30	14	45.41%
16	742.8 Rental of Equipment	2		2	(0)	-17.92%	2	(0)	-20.01%
17	750.8 Transportation Expense	40		1	(39)	-97.11%	41	(40)	-97.18%
18	756.8 Insurance - Vehicle	212		132	(80)	-37.90%	218	(86)	-39.49%
19	757.8 Insurance - General Liability	271		153	(118)	-43.46%	278	(125)	-44.90%
20	758.8 Insurance - Workman's Comp.	221		93	(128)	-57.79%	227	(134)	-58.87%
21	759.8 Insurance - Other	49		90	41	83.10%	50	39	78.43%
22	760.8 Advertising Expense			9	9	N.A.	0	9	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	225		0	(225)	-100.00%	231	(231)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses			1,179	1,179	N.A.	0	1,179	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**5,540**		**5,708**	**167**	**3.02%**	**5,685**	**22**	**0.40%**
27	**SUBTOTAL (less accts. 766 & 767)**	**5,314**		**5,708**	**393**	**7.40%**	**5,453**	**254**	**4.46%**
28	**Average ERC's**	**131**		**129**	**(2)**	**-1.53%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**2.62%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Marion / Citrus 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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.8 Salaries & Wages - Employees	1,905		5,447	3,542	185.95%	2,219	3,228	145.45%
2	703.8 Salaries & Wages - Officers, Etc.	98		0	(98)	-100.00%	114	(114)	-100.00%
3	704.8 Employee Pensions & Benefits	802		1,037	235	29.32%	934	103	11.01%
4	710.8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	60		94	34	56.11%	70	24	34.00%
7	716.8 Fuel for Power Purchased	2		0	(2)	-100.00%	2	(2)	-100.00%
8	718.8 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	1		451	450	44970.87%	1	450	38586.90%
10	731.8 Contractual Services - Engr.	32		1	(31)	-97.22%	37	(36)	-97.61%
11	732.8 Contractual Services - Acct.	110		438	328	298.19%	128	310	241.79%
12	733.8 Contractual Services - Legal	408		178	(230)	-56.35%	475	(297)	-62.53%
13	734.8 Contractual Services - Mgmt. Fees	116		0	(116)	-100.00%	135	(135)	-100.00%
14	735.8 Contractual Services - Other	3		213	210	6987.27%	3	209	5983.41%
15	741.8 Rental of Building/Real Prop.	95		85	(10)	-10.62%	111	(26)	-23.28%
16	742.8 Rental of Equipment	0		3	3	N.A.	0	3	N.A.
17	750.8 Transportation Expense	8		2	(6)	-71.63%	9	(7)	-75.65%
18	756.8 Insurance - Vehicle	569		258	(311)	-54.60%	663	(405)	-61.03%
19	757.8 Insurance - General Liability	802		301	(501)	-62.52%	934	(634)	-67.82%
20	758.8 Insurance - Workman's Comp.	307		183	(124)	-40.38%	358	(175)	-48.83%
21	759.8 Insurance - Other	109		176	67	61.50%	127	49	38.63%
22	760.8 Advertising Expense	0		19	19	N.A.	0	19	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	2,959		0	(2,959)	-100.00%	3,447	(3,447)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	7		0	(7)	-100.00%	8	(8)	-100.00%
25	770.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	1,800		2,313	513	28.52%	2,097	216	10.32%
26	**TOTAL SEWER O&M EXPENSES**	**10,193**		**11,199**	**1,006**	**9.87%**	**11,875**	**(676)**	**-5.69%**
27	**SUBTOTAL (less accts. 766 & 767)**	**7,227**		**11,199**	**3,972**	**54.96%**	**8,420**	**2,779**	**24.62%**
28	**Average ERC's**	**252**		**255**	**3**	**1.19%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**16.50%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Citrus / Citrus Springs 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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)
								TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	Prior Test Year Ended 12/31/77	(a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	701.8 Salaries & Wages - Employees	2,410		14,260	11,850	491.69%	7,950	6,310	79.38%
2	703.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits			2,715	2,715	N.A.	0	2,715	N.A.
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power			245	245	N.A.	0	245	N.A.
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	1,494		1,180	(314)	-21.03%	4,928	(3,748)	-76.06%
10	731.8 Contractual Services - Engr.			2	2	N.A.	0	2	N.A.
11	732.8 Contractual Services - Acct.			1,147	1,147	N.A.	0	1,147	N.A.
12	733.8 Contractual Services - Legal			466	466	N.A.	0	466	N.A.
13	734.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other			557	557	N.A.	0	557	N.A.
15	741.8 Rental of Building/Real Prop.	753		222	(531)	-70.48%	2,484	(2,262)	-91.05%
16	742.8 Rental of Equipment			8	8	N.A.	0	8	N.A.
17	750.8 Transportation Expense			6	6	N.A.	0	6	N.A.
18	756.8 Insurance - Vehicle			676	676	N.A.	0	676	N.A.
19	757.8 Insurance - General Liability			787	787	N.A.	0	787	N.A.
20	758.8 Insurance - Workman's Comp.			479	479	N.A.	0	479	N.A.
21	759.8 Insurance - Other			461	461	N.A.	0	461	N.A.
22	760.8 Advertising Expense			49	49	N.A.	0	49	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses			6,056	6,056	N.A.	0	6,056	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**4,657**		**29,316**	**24,659**	**529.50%**	**15,361**	**13,955**	**90.84%**
27	**SUBTOTAL (less accts. 766 & 767)**	**4,657**		**29,316**	**24,659**	**529.50%**	**15,361**	**13,955**	**47.60%**
28	**Average ERC's**	**479**		**703**	**224**	**46.76%**			
29	**Average Consumer Price Index - U**	**60.6**		**136.2**	**75**	**124.75%**			
30				**Compounded Multiplier =**		**229.86%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 8904

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: DUI-SSU / Volusia / Daltona 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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/82	(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	701.8 Salaries & Wages - Employees	21,274		93,971	72,697	341.72%	70,848	23,124	32.64%
2	703.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits			17,892	17,892	N.A.	0	17,892	N.A.
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power			1,616	1,616	N.A.	0	1,616	N.A.
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	9,370		7,775	(1,595)	-17.02%	31,204	(23,429)	-75.08%
10	731.8 Contractual Services - Engr.			15	15	N.A.	0	15	N.A.
11	732.8 Contractual Services - Acct.			7,556	7,556	N.A.	0	7,556	N.A.
12	733.8 Contractual Services - Legal			3,072	3,072	N.A.	0	3,072	N.A.
13	734.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other	688		3,668	2,980	433.12%	2,291	1,377	60.08%
15	741.8 Rental of Building/Real Prop.	1,610		1,465	(145)	-9.02%	5,362	(3,897)	-72.68%
16	742.8 Rental of Equipment			56	56	N.A.	0	56	N.A.
17	750.8 Transportation Expense			39	39	N.A.	0	39	N.A.
18	756.8 Insurance - Vehicle			4,456	4,456	N.A.	0	4,456	N.A.
19	757.8 Insurance - General Liability			5,186	5,186	N.A.	0	5,186	N.A.
20	758.8 Insurance - Workman's Comp.			3,157	3,157	N.A.	0	3,157	N.A.
21	759.8 Insurance - Other	2,234		3,037	803	35.94%	7,440	(4,403)	-59.18%
22	760.8 Advertising Expense			320	320	N.A.	0	320	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	4,263		0	(4,263)	-100.00%	14,197	(14,197)	-100.00%
24	767.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	837		39,909	39,072	4668.11%	2,787	37,122	1331.76%
26	**TOTAL SEWER O&M EXPENSES**	**40,276**		**193,192**	**152,916**	**379.67%**	**134,129**	**59,063**	**44.03%**
27	**SUBTOTAL (less accts. 766 & 767)**	**36,013**		**193,192**	**157,179**	**436.45%**	**119,932**	**73,259**	**37.92%**
28	**Average ERC's**	**2,061**		**4,863**	**2,802**	**135.95%**			
29	**Average Consumer Price Index - U**	**96.5**		**136.2**	**40**	**41.14%**			
30				**Compounded Multiplier =**		**233.02%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13366.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Martin / Fisherman's Haven

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)
								TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	Prior Test Year Ended 12/31/88	(a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	701.8 Salaries & Wages - Employees	1,115		3,071	1,956	175.40%	1,392	1,679	120.67%
2	703.8 Salaries & Wages - Officers, Etc.	(5)		0	5	-100.00%	(6)	6	-100.00%
3	704.8 Employee Pensions & Benefits	551		585	34	6.11%	688	(103)	-14.98%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	51		53	2	3.53%	64	(11)	-17.04%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	2		254	252	12603.37%	2	252	10079.11%
10	731.8 Contractual Services - Engr.	14		1	(13)	-96.41%	17	(17)	-97.13%
11	732.8 Contractual Services - Acct.	326		247	(79)	-24.26%	407	(160)	-39.31%
12	733.8 Contractual Services - Legal	115		100	(15)	-12.70%	144	(43)	-30.05%
13	734.8 Contractual Services - Mgmt. Fees	52		0	(52)	-100.00%	65	(65)	-100.00%
14	735.8 Contractual Services - Other	40		120	80	199.64%	50	70	140.10%
15	741.8 Rental of Building/Real Prop.	54		48	(6)	-11.36%	67	(20)	-28.98%
16	742.8 Rental of Equipment			2	2	N.A.	0	2	N.A.
17	750.8 Transportation Expense	7		1	(6)	-81.73%	9	(7)	-85.36%
18	756.8 Insurance - Vehicle	298		146	(152)	-51.14%	372	(226)	-60.85%
19	757.8 Insurance - General Liability	506		169	(337)	-66.51%	631	(462)	-73.16%
20	758.8 Insurance - Workman's Comp.	262		103	(159)	-60.62%	327	(224)	-68.45%
21	759.8 Insurance - Other	61		99	38	62.68%	76	23	30.35%
22	760.8 Advertising Expense			10	10	N.A.	0	10	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	1,274		0	(1,274)	-100.00%	1,590	(1,590)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	2	(2)	-100.00%
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	2,093		1,304	(789)	-37.69%	2,612	(1,308)	-50.07%
26	**TOTAL SEWER O&M EXPENSES**	**6,618**		**6,313**	**(505)**	**-7.41%**	**8,509**	**(2,196)**	**-25.81%**
27	**SUBTOTAL (less accts. 766 & 767)**	**5,542**		**6,313**	**771**	**13.91%**	**6,916**	**(603)**	**-9.56%**
28	**Average ERC's**	**131**		**142**	**11**	**8.40%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**24.80%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Seminole / Florida Central Commerce Pa
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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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) %
1	701.8 Salaries & Wages - Employees	20,470		505	(19,965)	-97.53%	29,240	(28,736)	-98.27%
2	703.8 Salaries & Wages - Officers, Etc.	3,000		0	(3,000)	-100.00%	4,285	(4,285)	-100.00%
3	704.8 Employee Pensions & Benefits			96	96	N.A.	0	96	N.A.
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	203		9	(194)	-95.72%	290	(281)	-97.00%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies			42	42	N.A.	0	42	N.A.
10	731.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.			41	41	N.A.	0	41	N.A.
12	733.8 Contractual Services - Legal			17	17	N.A.	0	17	N.A.
13	734.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other			20	20	N.A.	0	20	N.A.
15	741.8 Rental of Building/Real Prop.			8	8	N.A.	0	8	N.A.
16	742.8 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.8 Transportation Expense			0	0	N.A.	0	0	N.A.
18	756.8 Insurance - Vehicle			24	24	N.A.	0	24	N.A.
19	757.8 Insurance - General Liability			28	28	N.A.	0	28	N.A.
20	758.8 Insurance - Workman's Comp.			17	17	N.A.	0	17	N.A.
21	759.8 Insurance - Other			16	16	N.A.	0	16	N.A.
22	760.8 Advertising Expense			2	2	N.A.	0	2	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	224		0	(224)	-100.00%	320	(320)	-100.00%
24	767.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses			214	214	N.A.	0	214	N.A.
26	**TOTAL SEWER O&M EXPENSES**	23,897		1,038	(22,859)	-95.66%	34,136	(33,098)	-96.96%
27	**SUBTOTAL (less accts. 766 & 767)**	23,673		1,038	(22,635)	-95.62%	33,816	(32,778)	-3158.60%
28	**Average ERC's**	89		122	33	37.08%			
29	**Average Consumer Price Index - U**	130.7		136.2	6	4.21%			
30				**Compounded Multiplier =**		42.85%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Martin / Fox Run

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.8 Salaries & Wages - Employees	454		1,893	1,439	316.94%	672	1,221	181.66%
2	703.8 Salaries & Wages - Officers, Etc.	3		0	(3)	-100.00%	4	(4)	-100.00%
3	704.8 Employee Pensions & Benefits	220		360	140	63.82%	326	35	10.67%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	20		33	13	62.74%	30	3	9.94%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	1		157	156	15561.69%	1	155	10480.39%
10	731.8 Contractual Services - Engr.	5		0	(5)	-93.81%	7	(7)	-95.82%
11	732.8 Contractual Services - Acct.	128		152	24	18.91%	189	(37)	-19.67%
12	733.8 Contractual Services - Legal	47		62	15	31.68%	70	(8)	-11.04%
13	734.8 Contractual Services - Mgmt. Fees	21		0	(21)	-100.00%	31	(31)	-100.00%
14	735.8 Contractual Services - Other	15		74	59	392.55%	22	52	232.75%
15	741.8 Rental of Building/Real Prop.	22		30	8	34.11%	33	(3)	-9.40%
16	742.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
17	750.8 Transportation Expense	2		1	(1)	-60.57%	3	(2)	-73.36%
18	756.8 Insurance - Vehicle	120		90	(30)	-25.20%	178	(88)	-49.47%
19	757.8 Insurance - General Liability	210		104	(106)	-50.25%	311	(206)	-66.39%
20	758.8 Insurance - Workman's Comp.	101		64	(37)	-37.03%	150	(86)	-57.46%
21	759.8 Insurance - Other	24		61	37	154.88%	36	26	72.19%
22	760.8 Advertising Expense			6	6	N.A.	0	6	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	7		0	(7)	-100.00%	10	(10)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	893		804	(89)	-9.98%	1,322	(518)	-39.18%
26	**TOTAL SEWER O&M EXPENSES**	**2,294**		**3,892**	**1,598**	**69.64%**	**3,396**	**496**	**14.60%**
27	**SUBTOTAL (less accts. 766 & 767)**	**2,286**		**3,892**	**1,606**	**70.23%**	**3,384**	**508**	**13.04%**
28	**Average ERC's**	**70**		**90**	**20**	**28.57%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**48.03%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Lake / Holiday Haven

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88		(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	701.8 Salaries & Wages - Employees	566		2,019	1,453	256.73%	593	1,426	240.22%
2	703.8 Salaries & Wages - Officers, Etc.	6		0	(6)	-100.00%	6	(6)	-100.00%
3	704.8 Employee Pensions & Benefits	292		384	92	31.66%	306	78	25.56%
4	710.8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	27		35	8	28.58%	28	6	22.63%
7	716.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	0		167	167	N.A.	0	167	N.A.
10	731.8 Contractual Services - Engr.	7		0	(7)	-95.28%	7	(7)	-95.50%
11	732.8 Contractual Services - Acct.	170		162	(8)	-4.50%	178	(16)	-8.92%
12	733.8 Contractual Services - Legal	63		66	3	4.79%	66	(0)	-0.06%
13	734.8 Contractual Services - Mgmt. Fees	28		0	(28)	-100.00%	29	(29)	-100.00%
14	735.8 Contractual Services - Other	18		79	61	337.82%	19	60	317.57%
15	741.8 Rental of Building/Real Prop.	29		31	2	8.52%	30	1	3.50%
16	742.8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
17	750.8 Transportation Expense	3		1	(2)	-71.96%	3	(2)	-73.26%
18	756.8 Insurance - Vehicle	159		96	(63)	-39.78%	167	(71)	-42.57%
19	757.8 Insurance - General Liability	284		111	(173)	-60.76%	298	(186)	-62.58%
20	758.8 Insurance - Workman's Comp.	132		68	(64)	-48.61%	138	(71)	-50.98%
21	759.8 Insurance - Other	32		65	33	103.90%	34	32	94.47%
22	760.8 Advertising Expense	0		7	7	N.A.	0	7	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	2,382		0	(2,382)	-100.00%	2,498	(2,498)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	819		857	38	4.70%	859	(1)	-0.14%
26	**TOTAL SEWER O&M EXPENSES**	**5,018**		**4,151**	**(867)**	**-17.28%**	**5,261**	**(1,111)**	**-21.11%**
27	**SUBTOTAL (less accts. 766 & 767)**	**2,635**		**4,151**	**1,516**	**57.53%**	**2,763**	**1,388**	**33.44%**
28	**Average ERC's**	**112**		**102**	**(10)**	**-8.93%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**4.85%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Volusia / Jungle Den

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)
								TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	Prior Test Year Ended 12/31/88	(a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	701.8 Salaries & Wages - Employees	616		2,419	1,803	292.64%	771	1,648	213.88%
2	703.8 Salaries & Wages - Officers, Etc.	6		0	(6)	-100.00%	8	(8)	-100.00%
3	704.8 Employee Pensions & Benefits	321		461	140	43.46%	402	59	14.68%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	30		42	12	38.63%	38	4	10.82%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies			200	200	N.A.	0	200	N.A.
10	731.8 Contractual Services - Engr.	8		0	(8)	-95.05%	10	(10)	-96.05%
11	732.8 Contractual Services - Acct.	188		194	6	3.45%	235	(41)	-17.30%
12	733.8 Contractual Services - Legal	69		79	10	14.61%	86	(7)	-8.38%
13	734.8 Contractual Services - Mgmt. Fees	31		0	(31)	-100.00%	39	(39)	-100.00%
14	735.8 Contractual Services - Other	20		94	74	372.03%	25	69	277.34%
15	741.8 Rental of Building/Real Prop.	32		38	6	17.81%	40	(2)	-5.82%
16	742.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
17	750.8 Transportation Expense	3		1	(2)	-66.41%	4	(3)	-73.15%
18	756.8 Insurance - Vehicle	175		115	(60)	-34.46%	219	(104)	-47.61%
19	757.8 Insurance - General Liability	312		133	(179)	-57.22%	390	(257)	-65.80%
20	758.8 Insurance - Workman's Comp.	146		81	(65)	-44.34%	183	(101)	-55.50%
21	759.8 Insurance - Other	35		78	43	123.32%	44	34	78.52%
22	760.8 Advertising Expense			8	8	N.A.	0	8	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	13		0	(13)	-100.00%	16	(16)	-100.00%
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	702		1,027	325	46.33%	878	149	16.97%
26	**TOTAL SEWER O&M EXPENSES**	**2,710**		**4,972**	**2,262**	**83.49%**	**3,390**	**1,582**	**46.68%**
27	**SUBTOTAL (less accts. 766 & 767)**	**2,694**		**4,972**	**2,278**	**84.58%**	**3,370**	**1,602**	**32.23%**
28	**Average ERC's**	**104**		**113**	**9**	**8.65%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				Compounded Multiplier =		**25.09%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Martin / Leilani Heights

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 09/30/85	(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	701.8 Salaries & Wages - Employees	3,484		8,139	4,655	133.62%	4,910	3,230	65.78%
2	703.8 Salaries & Wages - Officers, Etc.	823		0	(823)	-100.00%	1,160	(1,160)	-100.00%
3	704.8 Employee Pensions & Benefits	914		1,550	636	69.56%	1,288	262	20.32%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power			140	140	N.A.	0	140	N.A.
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	3,420		673	(2,747)	-80.31%	4,820	(4,146)	-86.03%
10	731.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
11	732.8 Contractual Services - Acct.	778		654	(124)	-15.88%	1,096	(442)	-40.31%
12	733.8 Contractual Services - Legal			266	266	N.A.	0	266	N.A.
13	734.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other	101		318	217	214.55%	142	175	123.21%
15	741.8 Rental of Building/Real Prop.	930		127	(803)	-86.36%	1,311	(1,184)	-90.32%
16	742.8 Rental of Equipment			5	5	N.A.	0	5	N.A.
17	750.8 Transportation Expense	1,219		3	(1,216)	-99.72%	1,718	(1,714)	-99.80%
18	756.8 Insurance - Vehicle			386	386	N.A.	0	386	N.A.
19	757.8 Insurance - General Liability			449	449	N.A.	0	449	N.A.
20	758.8 Insurance - Workman's Comp.			273	273	N.A.	0	273	N.A.
21	759.8 Insurance - Other	924		263	(661)	-71.53%	1,302	(1,039)	-79.80%
22	760.8 Advertising Expense			28	28	N.A.	0	28	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	672		0	(672)	-100.00%	947	(947)	-100.00%
24	767.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	444		3,457	3,013	678.55%	626	2,831	452.46%
26	**TOTAL SEWER O&M EXPENSES**	**13,709**		**16,733**	**3,024**	**22.06%**	**19,319**	**(2,586)**	**-13.38%**
27	**SUBTOTAL (less accts. 766 & 767)**	**13,037**		**16,733**	**3,696**	**28.35%**	**18,372**	**(1,639)**	**-9.79%**
28	**Average ERC's**	**353**		**393**	**40**	**11.33%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**40.92%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Highlands / Leisure Lakes

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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) %
1	701.8 Salaries & Wages - Employees	2,229		4,816	2,587	116.08%	2,596	2,220	85.51%
2	703.8 Salaries & Wages - Officers, Etc.	181		0	(181)	-100.00%	211	(211)	-100.00%
3	704.8 Employee Pensions & Benefits	1,106		917	(189)	-17.09%	1,288	(371)	-28.82%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	61		83	22	35.76%	71	12	16.55%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	15		399	384	2556.69%	17	381	2180.81%
10	731.8 Contractual Services - Engr.	4		1	(3)	-80.30%	5	(4)	-83.09%
11	732.8 Contractual Services - Acct.	390		387	(3)	-0.70%	454	(67)	-14.75%
12	733.8 Contractual Services - Legal	55		157	102	186.31%	64	93	145.80%
13	734.8 Contractual Services - Mgmt. Fees	10		0	(10)	-100.00%	12	(12)	-100.00%
14	735.8 Contractual Services - Other	273		188	(85)	-31.14%	318	(130)	-40.88%
15	741.8 Rental of Building/Real Prop.	58		75	17	29.44%	68	8	11.12%
16	742.8 Rental of Equipment	23		3	(20)	-87.62%	27	(24)	-89.37%
17	750.8 Transportation Expense	66		2	(64)	-96.96%	77	(75)	-97.39%
18	756.8 Insurance - Vehicle	315		228	(87)	-27.50%	367	(139)	-37.75%
19	757.8 Insurance - General Liability	362		266	(96)	-26.57%	422	(156)	-36.96%
20	758.8 Insurance - Workman's Comp.	342		162	(180)	-52.68%	398	(237)	-59.38%
21	759.8 Insurance - Other	116		156	40	34.18%	135	21	15.19%
22	760.8 Advertising Expense	8		16	8	105.13%	9	7	76.11%
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	6		0	(6)	-100.00%	7	(7)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	2,196		2,045	(151)	-6.85%	2,558	(512)	-20.03%
26	**TOTAL SEWER O&M EXPENSES**	7,617		9,902	2,085	26.67%	9,105	796	8.75%
27	**SUBTOTAL (less accts. 766 & 767)**	7,810		9,902	2,092	26.78%	9,097	805	8.13%
28	**Average ERC's**	215		228	13	6.05%			
29	**Average Consumer Price Index - U**	124.0		136.2	12	9.84%			
30				Compounded Multiplier =		16.48%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: DUI-SSU / Collier / Marco Shores 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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.8 Salaries & Wages - Employees	3,165		4,964	1,799	56.83%	5,630	(666)	-11.83%
2	703.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits			945	945	N.A.	0	945	N.A.
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power			85	85	N.A.	0	85	N.A.
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies			411	411	N.A.	0	411	N.A.
10	731.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
11	732.8 Contractual Services - Acct.			399	399	N.A.	0	399	N.A.
12	733.8 Contractual Services - Legal			162	162	N.A.	0	162	N.A.
13	734.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other	186		194	8	4.16%	331	(137)	-41.44%
15	741.8 Rental of Building/Real Prop.			77	77	N.A.	0	77	N.A.
16	742.8 Rental of Equipment			3	3	N.A.	0	3	N.A.
17	750.8 Transportation Expense	20		2	(18)	-89.66%	36	(34)	-94.19%
18	756.8 Insurance - Vehicle			235	235	N.A.	0	235	N.A.
19	757.8 Insurance - General Liability			274	274	N.A.	0	274	N.A.
20	758.8 Insurance - Workman's Comp.			167	167	N.A.	0	167	N.A.
21	759.8 Insurance - Other	644		160	(484)	-75.09%	1,146	(985)	-86.00%
22	760.8 Advertising Expense			17	17	N.A.	0	17	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.8 Reg. Comm. Exp. - Other	224		0	(224)	-100.00%	398	(398)	-100.00%
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	1,090		2,108	1,018	93.39%	1,939	169	8.72%
26	**TOTAL SEWER O&M EXPENSES**	**5,329**		**10,204**	**4,875**	**91.49%**	**9,479**	**725**	**7.65%**
27	**SUBTOTAL (less accts. 766 & 767)**	**5,105**		**10,204**	**5,099**	**99.89%**	**9,081**	**1,124**	**11.01%**
28	**Average ERC's**	**204**		**292**	**88**	**43.14%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**77.88%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/85	(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) %
1	701.8 Salaries & Wages - Employees	10,503		26,837	16,334	155.52%	16,159	10,678	66.08%
2	703.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits			5,110	5,110	N.A.	0	5,110	N.A.
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power			461	461	N.A.	0	461	N.A.
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	5,696		2,220	(3,476)	-61.03%	8,766	(6,546)	-74.67%
10	731.8 Contractual Services - Engr.			4	4	N.A.	0	4	N.A.
11	732.8 Contractual Services - Acct.			2,158	2,158	N.A.	0	2,158	N.A.
12	733.8 Contractual Services - Legal			877	877	N.A.	0	877	N.A.
13	734.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other	493		1,047	554	112.47%	758	289	38.10%
15	741.8 Rental of Building/Real Prop.			418	418	N.A.	0	418	N.A.
16	742.8 Rental of Equipment			16	16	N.A.	0	16	N.A.
17	750.8 Transportation Expense			11	11	N.A.	0	11	N.A.
18	756.8 Insurance - Vehicle			1,273	1,273	N.A.	0	1,273	N.A.
19	757.8 Insurance - General Liability			1,481	1,481	N.A.	0	1,481	N.A.
20	758.8 Insurance - Workman's Comp.			902	902	N.A.	0	902	N.A.
21	759.8 Insurance - Other	854		867	13	1.55%	1,314	(447)	-33.99%
22	760.8 Advertising Expense			91	91	N.A.	0	91	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	3,414		0	(3,414)	-100.00%	5,253	(5,253)	-100.00%
24	767.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	469		11,397	10,928	2330.17%	722	10,676	1479.55%
26	**TOTAL SEWER O&M EXPENSES**	21,431		55,173	33,742	157.44%	32,972	22,201	67.33%
27	**SUBTOTAL (less accts. 766 & 767)**	18,017		55,173	37,156	206.23%	27,720	27,453	49.76%
28	**Average ERC's**	1,100		1,337	237	21.55%			
29	**Average Consumer Price Index - U**	107.6		136.2	29	26.58%			
30				Compounded Multiplier =		53.85%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 16778, 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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) %
1	701.8 Salaries & Wages - Employees	392		568	176	44.73%	409	159	38.89%
2	703.8 Salaries & Wages - Officers, Etc.	13		0	(13)	-100.00%	14	(14)	-100.00%
3	704.8 Employee Pensions & Benefits	26		108	82	319.08%	27	81	302.15%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	3		10	7	232.12%	3	7	218.70%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	9		47	38	408.50%	10	37	387.96%
10	731.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.	56		46	(10)	-18.46%	58	(13)	-21.75%
12	733.8 Contractual Services - Legal	11		19	8	68.79%	11	7	61.97%
13	734.8 Contractual Services - Mgmt. Fees	6		0	(6)	-100.00%	6	(6)	-100.00%
14	735.8 Contractual Services - Other	15		22	7	47.77%	16	7	41.80%
15	741.8 Rental of Building/Real Prop.	6		9	3	47.52%	6	3	41.57%
16	742.8 Rental of Equipment			0	0	N.A.	0	0	N.A.
17	750.8 Transportation Expense	8		0	(8)	-97.09%	8	(8)	-97.20%
18	756.8 Insurance - Vehicle	44		27	(17)	-38.80%	46	(19)	-41.27%
19	757.8 Insurance - General Liability	55		31	(24)	-43.02%	57	(26)	-45.32%
20	758.8 Insurance - Workman's Comp.	46		19	(27)	-58.52%	48	(29)	-60.20%
21	759.8 Insurance - Other	11		18	7	66.83%	11	7	60.09%
22	760.8 Advertising Expense			2	2	N.A.	0	2	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	225		0	(225)	-100.00%	234	(234)	-100.00%
24	767.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses			241	241	N.A.	0	241	N.A.
26	**TOTAL SEWER O&M EXPENSES**	**926**		**1,167**	**241**	**26.01%**	**965**	**202**	**20.92%**
27	**SUBTOTAL (less accts. 766 & 767)**	**701**		**1,167**	**466**	**66.43%**	**731**	**436**	**37.39%**
28	**Average ERC's**	**33**		**33**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.8 Salaries & Wages - Employees	317		736	419	132.22%	378	359	94.99%
2	703.8 Salaries & Wages - Officers, Etc.	46		0	(46)	-100.00%	55	(55)	-100.00%
3	704.8 Employee Pensions & Benefits	79		140	61	77.42%	94	46	48.97%
4	710.8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	20		13	(7)	-36.71%	24	(11)	-46.86%
7	716.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	0		61	61	N.A.	0	61	N.A.
10	731.8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.	61		59	(2)	-2.97%	73	(13)	-18.52%
12	733.8 Contractual Services - Legal	12		24	12	100.57%	14	10	68.41%
13	734.8 Contractual Services - Mgmt. Fees	19		0	(19)	-100.00%	23	(23)	-100.00%
14	735.8 Contractual Services - Other	12		29	17	139.43%	14	14	101.05%
15	741.8 Rental of Building/Real Prop.	47		11	(36)	-75.59%	56	(44)	-79.50%
16	742.8 Rental of Equipment	21		0	(21)	-97.93%	25	(25)	-98.26%
17	750.8 Transportation Expense	3		0	(3)	-89.78%	4	(3)	-91.42%
18	756.8 Insurance - Vehicle	124		35	(89)	-71.85%	148	(113)	-76.36%
19	757.8 Insurance - General Liability	75		41	(34)	-45.63%	89	(49)	-54.52%
20	758.8 Insurance - Workman's Comp.	45		25	(20)	-45.04%	54	(29)	-53.85%
21	759.8 Insurance - Other	45		24	(21)	-47.14%	54	(30)	-55.61%
22	760.8 Advertising Expense	4		3	(1)	-37.30%	5	(2)	-47.35%
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	28		0	(28)	-100.00%	33	(33)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	378		313	(65)	-17.29%	450	(138)	-30.55%
26	**TOTAL SEWER O&M EXPENSES**	**1,336**		**1,513**	**177**	**13.28%**	**1,591**	**(78)**	**-4.86%**
27	**SUBTOTAL (less accts. 766 & 767)**	**1,308**		**1,513**	**205**	**15.70%**	**1,556**	**(44)**	**-2.93%**
28	**Average ERC's**	**48**		**46**	**(2)**	**-4.17%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**19.09%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.8 Salaries & Wages - Employees	588		1,893	1,305	222.09%	977	916	93.74%
2	703.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits	146		360	214	146.85%	243	118	48.48%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	0		33	33	N.A.	0	33	N.A.
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	0		157	157	N.A.	0	157	N.A.
10	731.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.			152	152	N.A.	0	152	N.A.
12	733.8 Contractual Services - Legal			62	62	N.A.	0	62	N.A.
13	734.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other			74	74	N.A	0	74	N.A.
15	741.8 Rental of Building/Real Prop.			30	30	N.A.	0	30	N.A.
16	742.8 Rental of Equipment	158		1	(157)	-99.29%	263	(262)	-99.57%
17	750.8 Transportation Expense	209		1	(208)	-99.62%	347	(347)	-99.77%
18	756.8 Insurance - Vehicle			90	90	N.A.	0	90	N.A.
19	757.8 Insurance - General Liability	322		104	(218)	-67.56%	535	(431)	-80.49%
20	758.8 Insurance - Workman's Comp.			64	64	N.A.	0	64	N.A.
21	759.8 Insurance - Other			61	61	N.A.	0	61	N.A.
22	760.8 Advertising Expense			6	6	N.A.	0	6	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	192		0	(192)	-100.00%	319	(319)	-100.00%
24	767.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	634		804	170	26.80%	1,054	(250)	-23.73%
26	**TOTAL SEWER O&M EXPENSES**	**2,249**		**3,892**	**1,643**	**73.06%**	**3,739**	**153**	**4.09%**
27	**SUBTOTAL (less accts. 766 & 767)**	**2,057**		**3,892**	**1,835**	**89.21%**	**3,419**	**472**	**12.13%**
28	**Average ERC's**	**67**		**88**	**21**	**31.34%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**66.25%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)
								TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	Prior Test Year Ended 12/31/88	(a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	701.8 Salaries & Wages - Employees	5,061		40,234	35,173	694.99%	5,770	34,465	597.32%
2	703.8 Salaries & Wages - Officers, Etc.	94		0	(94)	-100.00%	107	(107)	-100.00%
3	704.8 Employee Pensions & Benefits	2,568		7,661	5,093	198.31%	2,928	4,733	161.66%
4	710.8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	238		692	454	190.68%	271	420	154.96%
7	716.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	0		3,329	3,329	N.A.	0	3,329	N.A.
10	731.8 Contractual Services - Engr.	60		7	(53)	-89.03%	68	(62)	-90.38%
11	732.8 Contractual Services - Acct.	1,380		3,235	1,855	134.43%	1,573	1,662	105.63%
12	733.8 Contractual Services - Legal	546		1,315	769	140.93%	622	693	111.33%
13	734.8 Contractual Services - Mgmt. Fees	246		0	(246)	-100.00%	280	(280)	-100.00%
14	735.8 Contractual Services - Other	160		1,570	1,410	881.51%	182	1,388	760.92%
15	741.8 Rental of Building/Real Prop.	254		627	373	146.91%	290	338	116.57%
16	742.8 Rental of Equipment	0		24	24	N.A.	0	24	N.A.
17	750.8 Transportation Expense	19		17	(2)	-11.79%	22	(5)	-22.62%
18	756.8 Insurance - Vehicle	1,408		1,908	500	35.50%	1,605	303	18.86%
19	757.8 Insurance - General Liability	2,574		2,220	(354)	-13.73%	2,935	(714)	-24.33%
20	758.8 Insurance - Workman's Comp.	1,164		1,352	188	16.14%	1,327	25	1.87%
21	759.8 Insurance - Other	274		1,300	1,026	374.53%	312	988	316.23%
22	760.8 Advertising Expense	0		137	137	N.A.	0	137	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	22		0	(22)	-100.00%	25	(25)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	5,900		17,087	11,187	189.62%	6,726	10,361	154.03%
26	**TOTAL SEWER O&M EXPENSES**	**21,968**		**82,716**	**60,748**	**276.53%**	**25,045**	**57,671**	**230.27%**
27	**SUBTOTAL (less accts. 766 & 767)**	**21,946**		**82,716**	**60,770**	**276.91%**	**25,020**	**57,696**	**69.75%**
28	**Average ERC's**	**1,024**		**1,014**	**(10)**	**-0.98%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**14.01%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.8 Salaries & Wages - Employees	188	589	401	213.35%	307	282	91.65%
2	703.8 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits	58	112	54	93.32%	95	17	18.24%
4	710.8 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	0	10	10	N.A.	0	10	N.A.
7	716.8 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0	0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	0	49	49	N.A.	0	49	N.A.
10	731.8 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.		47	47	N.A.	0	47	N.A.
12	733.8 Contractual Services - Legal		19	19	N.A.	0	19	N.A.
13	734.8 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other		23	23	N.A.	0	23	N.A.
15	741.8 Rental of Building/Real Prop.		9	9	N.A.	0	9	N.A.
16	742.8 Rental of Equipment	62	0	(62)	-99.44%	101	(101)	-99.66%
17	750.8 Transportation Expense	82	0	(82)	-99.70%	134	(134)	-99.82%
18	756.8 Insurance - Vehicle		28	28	N.A.	0	28	N.A.
19	757.8 Insurance - General Liability	39	33	(6)	-16.67%	64	(31)	-49.03%
20	758.8 Insurance - Workman's Comp.		20	20	N.A.	0	20	N.A.
21	759.8 Insurance - Other		19	19	N.A.	0	19	N.A.
22	760.8 Advertising Expense		2	2	N.A.	0	2	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	153	0	(153)	-100.00%	250	(250)	-100.00%
24	767.8 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	96	250	154	159.94%	157	93	58.99%
26	**TOTAL SEWER O&M EXPENSES**	**678**	**1,211**	**533**	**78.53%**	**1,109**	**102**	**9.19%**
27	**SUBTOTAL (less accts. 766 & 767)**	**525**	**1,211**	**686**	**130.54%**	**859**	**352**	**29.09%**
28	**Average ERC's**	**24**	**31**	**7**	**29.17%**			
29	**Average Consumer Price Index - U**	**107.6**	**136.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**63.50%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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) %
1	701.8 Salaries & Wages - Employees	781		2,398	1,617	207.00%	1,336	1,062	79.52%
2	703.8 Salaries & Wages - Officers, Etc.	71		0	(71)	-100.00%	121	(121)	-100.00%
3	704.8 Employee Pensions & Benefits	430		457	27	6.17%	735	(279)	-37.92%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	23		41	18	79.25%	39	2	4.81%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	6		198	192	3206.36%	10	188	1833.38%
10	731.8 Contractual Services - Engr.	1		0	(1)	-60.78%	2	(1)	-77.07%
11	732.8 Contractual Services - Acct.	152		193	41	26.84%	260	(67)	-25.83%
12	733.8 Contractual Services - Legal	21		78	57	273.30%	36	42	118.28%
13	734.8 Contractual Services - Mgmt. Fees	3		0	(3)	-100.00%	5	(5)	-100.00%
14	735.8 Contractual Services - Other	102		94	(8)	-8.25%	174	(81)	-46.35%
15	741.8 Rental of Building/Real Prop.	23		37	14	62.49%	39	(2)	-4.98%
16	742.8 Rental of Equipment	9		1	(8)	-84.25%	15	(14)	-90.79%
17	750.8 Transportation Expense	25		1	(24)	-96.00%	43	(42)	-97.66%
18	756.8 Insurance - Vehicle	117		114	(3)	-2.82%	200	(86)	-43.18%
19	757.8 Insurance - General Liability	134		132	(2)	-1.25%	229	(97)	-42.26%
20	758.8 Insurance - Workman's Comp.	127		81	(46)	-36.57%	217	(137)	-62.91%
21	759.8 Insurance - Other	43		77	34	80.19%	74	4	5.37%
22	760.8 Advertising Expense	3		8	5	172.32%	5	3	59.24%
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	2		0	(2)	-100.00%	3	(3)	-100.00%
24	767.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	672		1,018	146	16.77%	1,491	(473)	-31.72%
26	**TOTAL SEWER O&M EXPENSES**	**2,945**		**4,929**	**1,984**	**67.36%**	**5,036**	**(107)**	**-2.13%**
27	**SUBTOTAL (less accts. 766 & 767)**	**2,943**		**4,929**	**1,985**	**67.49%**	**5,033**	**(104)**	**-2.10%**
28	**Average ERC's**	**79**		**123**	**44**	**55.70%**			
29	**Average Consumer Price Index - U**	**134.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**71.01%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Marion / Salt Springs

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.8 Salaries & Wages - Employees	505		2,314	1,809	358.12%	540	1,774	328.71%
2	703.8 Salaries & Wages - Officers, Etc.	38		0	(38)	-100.00%	41	(41)	-100.00%
3	704.8 Employee Pensions & Benefits	320		440	120	37.66%	342	99	28.82%
4	710.8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	31		40	9	28.32%	33	7	20.06%
7	716.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	1		191	190	19042.07%	1	190	17812.89%
10	731.8 Contractual Services - Engr.	12		0	(12)	-96.85%	13	(12)	-97.05%
11	732.8 Contractual Services - Acct.	44		186	142	322.79%	47	139	295.64%
12	733.8 Contractual Services - Legal	164		76	(88)	-53.88%	175	(100)	-56.84%
13	734.8 Contractual Services - Mgmt. Fees	43		0	(43)	-100.00%	46	(46)	-100.00%
14	735.8 Contractual Services - Other	0		90	90	N.A.	0	90	N.A.
15	741.8 Rental of Building/Real Prop.	38		36	(2)	-5.10%	41	(5)	-11.20%
16	742.8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
17	750.8 Transportation Expense	3		1	(2)	-67.87%	3	(2)	-69.94%
18	756.8 Insurance - Vehicle	227		110	(117)	-51.67%	243	(133)	-54.77%
19	757.8 Insurance - General Liability	320		128	(192)	-60.10%	342	(214)	-62.66%
20	758.8 Insurance - Workman's Comp.	122		78	(44)	-36.28%	130	(53)	-40.37%
21	759.8 Insurance - Other	43		75	32	73.87%	46	29	62.71%
22	760.8 Advertsing Expense	0		8	8	N.A.	0	8	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	1,246		0	(1,246)	-100.00%	1,331	(1,331)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	3		0	(3)	-100.00%	3	(3)	-100.00%
25	770.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	737		983	246	33.32%	788	195	24.76%
26	**TOTAL SEWER O&M EXPENSES**	**3,897**		**4,756**	**859**	**22.05%**	**4,164**	**592**	**14.21%**
27	**SUBTOTAL (less accts. 766 & 767)**	**2,648**		**4,756**	**2,108**	**79.62%**	**2,830**	**1,927**	**40.51%**
28	**Average ERC's**	**181**		**168**	**(13)**	**-7.18%**			
29	Average Consumer Price Index - U	116.3		136.2	18	15.13%			
30				**Compounded Multiplier =**		**6.86%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Putnam / Silver Lake Oaks

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)
								TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	Prior Test Year Ended 12/31/90	(a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	701.8 Salaries & Wages - Employees	2,243		526	(1,717)	-76.56%	2,176	(1,650)	-75.84%
2	703.8 Salaries & Wages - Officers, Etc.	3		0	(3)	-100.00%	3	(3)	-100.00%
3	704.8 Employee Pensions & Benefits	433		100	(333)	-76.88%	420	(320)	-76.17%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	21		9	(12)	-56.95%	20	(11)	-55.63%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	186		44	(142)	-76.61%	180	(137)	-75.89%
10	731.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.	128		42	(86)	-66.97%	124	(82)	-65.96%
12	733.8 Contractual Services - Legal	71		17	(54)	-75.79%	69	(52)	-75.04%
13	734.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other	189		21	(168)	-89.14%	183	(163)	-88.81%
15	741.8 Rental of Building/Real Prop.			8	8	N.A.	0	8	N.A.
16	742.8 Rental of Equipment	18		0	(18)	-98.27%	17	(17)	-98.22%
17	750.8 Transportation Expense	21		0	(21)	-98.96%	20	(20)	-98.92%
18	756.8 Insurance - Vehicle	141		25	(116)	-82.32%	137	(112)	-81.77%
19	757.8 Insurance - General Liability	143		29	(114)	-79.71%	139	(110)	-79.08%
20	758.8 Insurance - Workman's Comp.			18	18	N.A.	0	18	N.A.
21	759.8 Insurance - Other	51		17	(34)	-66.68%	49	(32)	-65.66%
22	760.8 Advertising Expense	14		2	(12)	-87.20%	14	(12)	-86.81%
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	68		0	(68)	-100.00%	66	(66)	-100.00%
24	767.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	861		223	(638)	-74.06%	835	(612)	-73.27%
26	**TOTAL SEWER O&M EXPENSES**	**4,591**		**1,081**	**(3,510)**	**-76.45%**	**4,454**	**(3,373)**	**-75.73%**
27	**SUBTOTAL (less accts. 766 & 767)**	**4,523**		**1,081**	**(3,442)**	**-76.10%**	**4,388**	**(3,307)**	**-305.96%**
28	**Average ERC's**	**29**		**27**	**(2)**	**-6.90%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**-2.96%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Marion / South Forty

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.8 Salaries & Wages - Employees	231		442	211	91.20%	258	184	71.16%
2	703.8 Salaries & Wages - Officers, Etc.	7		0	(7)	-100.00%	8	(8)	-100.00%
3	704.8 Employee Pensions & Benefits	65		84	19	29.38%	73	11	15.81%
4	710.8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	5		8	3	51.89%	6	2	35.96%
7	716.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	1		37	36	3554.39%	1	35	3171.29%
10	731.8 Contractual Services - Engr.	2		0	(2)	-96.39%	2	(2)	-96.77%
11	732.8 Contractual Services - Acct.	9		36	27	294.61%	10	25	253.24%
12	733.8 Contractual Services - Legal	33		14	(19)	-56.24%	37	(22)	-60.83%
13	734.8 Contractual Services - Mgmt. Fees	9		0	(9)	-100.00%	10	(10)	-100.00%
14	735.8 Contractual Services - Other	0		17	17	N.A.	0	17	N.A.
15	741.8 Rental of Building/Real Prop.	7		7	(0)	-1.65%	8	(1)	-11.96%
16	742.8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.8 Transportation Expense	1		0	(1)	-81.60%	1	(1)	-83.53%
18	756.8 Insurance - Vehicle	45		21	(24)	-53.46%	50	(29)	-58.34%
19	757.8 Insurance - General Liability	65		24	(41)	-62.50%	73	(48)	-66.43%
20	758.8 Insurance - Workman's Comp.	25		15	(10)	-40.64%	28	(13)	-46.86%
21	759.8 Insurance - Other	8		14	6	78.42%	9	5	59.71%
22	760.8 Advertising Expense	0		2	2	N.A.	0	2	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	248		0	(248)	-100.00%	277	(277)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	176		188	12	6.58%	197	(9)	-4.60%
26	**TOTAL SEWER O&M EXPENSES**	**938**		**908**	**(30)**	**-3.20%**	**1,048**	**(140)**	**-13.34%**
27	**SUBTOTAL (less accts. 766 & 767)**	**689**		**908**	**219**	**31.79%**	**770**	**138**	**15.23%**
28	**Average ERC's**	**51**		**49**	**(2)**	**-2.97%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**11.71%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: DUI-SSU / Hernando / Spring Hill 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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)
								TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	Prior Test Year Ended 12/31/92	(a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	701.8 Salaries & Wages - Employees	13,180		101,922	88,742	673.30%	44,864	57,057	127.18%
2	703.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits			19,406	19,406	N.A.	0	19,406	N.A.
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power			1,752	1,752	N.A.	0	1,752	N.A.
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	9,699		8,433	(1,266)	-13.05%	33,015	(24,582)	-74.46%
10	731.8 Contractual Services - Engr.			17	17	N.A.	0	17	N.A.
11	732.8 Contractual Services - Acct.			8,195	8,195	N.A.	0	8,195	N.A.
12	733.8 Contractual Services - Legal			3,332	3,332	N.A.	0	3,332	N.A.
13	734.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other	754		3,978	3,224	427.61%	2,567	1,412	55.00%
15	741.8 Rental of Building/Real Prop.	3,545		1,589	(1,956)	-55.19%	12,067	(10,478)	-86.83%
16	742.8 Rental of Equipment			60	60	N.A.	0	60	N.A.
17	750.8 Transportation Expense			42	42	N.A.	0	42	N.A.
18	756.8 Insurance - Vehicle			4,833	4,833	N.A.	0	4,833	N.A.
19	757.8 Insurance - General Liability			5,625	5,625	N.A.	0	5,625	N.A.
20	758.8 Insurance - Workman's Comp.			3,425	3,425	N.A.	0	3,425	N.A.
21	759.8 Insurance - Other	3,944		3,294	(650)	-16.49%	13,425	(10,132)	-75.47%
22	760.8 Advertising Expense			347	347	N.A.	0	347	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	13,845		0	(13,845)	-100.00%	47,128	(47,128)	-100.00%
24	767.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	7		43,285	43,278	618263.48%	24	43,262	181559.91%
26	**TOTAL SEWER O&M EXPENSES**	**44,974**		**209,536**	**164,562**	**365.90%**	**153,090**	**56,446**	**36.87%**
27	**SUBTOTAL (less accts. 766 & 767)**	**31,129**		**209,536**	**178,407**	**573.12%**	**105,962**	**103,574**	**49.43%**
28	**Average ERC's**	**2,278**		**5,494**	**3,216**	**141.18%**			
29	**Average Consumer Price Index - U**	**96.5**		**136.2**	**40**	**41.14%**			
30				**Compounded Multiplier =**		**240.40%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13625.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Volusia / Sugar Mill

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.8 Salaries & Wages - Employees	2,822		12,346	9,524	337.49%	3,871	8,475	218.92%
2	703.8 Salaries & Wages - Officers, Etc.	22		0	(22)	-100.00%	30	(30)	-100.00%
3	704.8 Employee Pensions & Benefits	1,472		2,351	879	59.69%	2,019	331	16.41%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	137		212	75	54.95%	188	24	12.96%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies			1,021	1,021	N.A.	0	1,021	N.A.
10	731.8 Contractual Services - Engr.	36		2	(34)	-94.39%	49	(47)	-95.91%
11	732.8 Contractual Services - Acct.	864		993	129	14.90%	1,185	(192)	-16.24%
12	733.8 Contractual Services - Legal	317		404	87	27.33%	435	(31)	-7.17%
13	734.8 Contractual Services - Mgmt. Fees	140		0	(140)	-100.00%	192	(192)	-100.00%
14	735.8 Contractual Services - Other	96		482	386	401.96%	132	350	265.92%
15	741.8 Rental of Building/Real Prop.	145		192	47	32.72%	199	(6)	-3.25%
16	742.8 Rental of Equipment			7	7	N.A.	0	7	N.A.
17	750.8 Transportation Expense	15		5	(10)	-65.71%	21	(15)	-75.01%
18	756.8 Insurance - Vehicle	801		585	(216)	-26.91%	1,099	(513)	-46.72%
19	757.8 Insurance - General Liability	1,418		681	(737)	-51.95%	1,945	(1,264)	-64.97%
20	758.8 Insurance - Workman's Comp.	672		415	(257)	-38.27%	922	(507)	-55.00%
21	759.8 Insurance - Other	159		399	240	150.92%	218	181	82.92%
22	760.8 Advertising Expense			42	42	N.A.	0	42	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	12		0	(12)	-100.00%	16	(16)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	5		0	(5)	-100.00%	7	(7)	-100.00%
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	4,496		5,243	747	16.62%	6,167	(924)	-14.99%
26	**TOTAL SEWER O&M EXPENSES**	**13,629**		**25,361**	**11,752**	**86.23%**	**18,696**	**6,665**	**35.76%**
27	**SUBTOTAL (less accts. 766 & 767)**	**13,612**		**25,361**	**11,769**	**86.46%**	**18,673**	**6,709**	**26.43%**
28	**Average ERC's**	**517**		**616**	**99**	**19.15%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**37.18%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Citrus / Sugar Mill 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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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) %
1	701.8 Salaries & Wages - Employees	16,603		36,680	20,077	120.92%	20,471	16,209	79.18%
2	703.8 Salaries & Wages - Officers, Etc.	1,426		0	(1,426)	-100.00%	1,758	(1,758)	-100.00%
3	704.8 Employee Pensions & Benefits	8,696		6,984	(1,712)	-19.69%	10,722	(3,738)	-34.86%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	774		631	(143)	-18.52%	954	(324)	-33.91%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	118		3,035	2,917	2471.94%	145	2,889	1985.94%
10	731.8 Contractual Services - Engr.	33		6	(27)	-81.82%	41	(35)	-85.25%
11	732.8 Contractual Services - Acct.	3,053		2,949	(104)	-3.39%	3,764	(815)	-21.65%
12	733.8 Contractual Services - Legal	430		1,199	769	178.90%	530	669	126.20%
13	734.8 Contractual Services - Mgmt. Fees	73		0	(73)	-100.00%	90	(90)	-100.00%
14	735.8 Contractual Services - Other	2,125		1,432	(693)	-32.63%	2,620	(1,188)	-45.36%
15	741.8 Rental of Building/Real Prop.	3,002		572	(2,430)	-80.95%	3,701	(3,130)	-84.55%
16	742.8 Rental of Equipment	181		22	(159)	-88.02%	223	(201)	-90.28%
17	750.8 Transportation Expense	540		15	(525)	-97.17%	666	(651)	-97.71%
18	756.8 Insurance - Vehicle	2,449		1,739	(710)	-28.98%	3,020	(1,280)	-42.40%
19	757.8 Insurance - General Liability	2,821		2,024	(797)	-28.24%	3,478	(1,454)	-41.80%
20	758.8 Insurance - Workman's Comp.	2,666		1,232	(1,434)	-53.77%	3,287	(2,055)	-62.51%
21	759.8 Insurance - Other	899		1,185	286	31.85%	1,108	77	6.94%
22	760.8 Advertising Expense	60		125	65	108.30%	74	51	68.94%
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	50		0	(50)	-100.00%	62	(62)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	9		0	(9)	-100.00%	11	(11)	-100.00%
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	25,373		15,578	(9,795)	-38.60%	31,285	(15,707)	-50.21%
26	**TOTAL SEWER O&M EXPENSES**	**71,381**		**75,409**	**4,028**	**5.64%**	**88,012**	**(12,603)**	**-14.32%**
27	**SUBTOTAL (less accts. 766 & 767)**	**71,322**		**75,409**	**4,087**	**5.73%**	**87,939**	**(12,530)**	**-16.52%**
28	**Average ERC's**	**3,713**		**4,168**	**455**	**12.25%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**23.30%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Washington / Sunny Hills 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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.8 Salaries & Wages - Employees	12,949		3,681	(9,268)	-71.58%	16,557	(12,876)	-77.77%
2	703.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits			701	701	N.A.	0	701	N.A.
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power			63	63	N.A.	0	63	N.A.
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies			305	305	N.A.	0	305	N.A.
10	731.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
11	732.8 Contractual Services - Acct.			296	296	N.A.	0	296	N.A.
12	733.8 Contractual Services - Legal			120	120	N.A.	0	120	N.A.
13	734.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other			144	144	N.A.	0	144	N.A.
15	741.8 Rental of Building/Real Prop.	913		57	(856)	-93.72%	1,167	(1,110)	-95.09%
16	742.8 Rental of Equipment			2	2	N.A.	0	2	N.A.
17	750.8 Transportation Expense	2,143		2	(2,141)	-99.93%	2,740	(2,739)	-99.94%
18	756.8 Insurance - Vehicle			175	175	N.A.	0	175	N.A.
19	757.8 Insurance - General Liability			203	203	N.A.	0	203	N.A.
20	758.8 Insurance - Workman's Comp.			124	124	N.A.	0	124	N.A.
21	759.8 Insurance - Other	219		119	(100)	-45.69%	280	(161)	-57.52%
22	760.8 Advertising Expense			13	13	N.A.	0	13	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	565		0	(565)	-100.00%	722	(722)	-100.00%
24	767.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	3,844		1,563	(2,281)	-59.34%	4,915	(3,352)	-68.20%
26	**TOTAL SEWER O&M EXPENSES**	**20,633**		**7,567**	**(13,066)**	**-63.33%**	**26,382**	**(18,815)**	**-71.32%**
27	**SUBTOTAL (less accts. 766 & 767)**	**20,068**		**7,567**	**(12,501)**	**-62.29%**	**25,659**	**(18,092)**	**-239.10%**
28	**Average ERC's**	**173**		**178**	**5**	**2.89%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**27.86%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Lake / Sunshine Parkway

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	701.8 Salaries & Wages - Employees	62		126	64	103.54%	43	83	191.02%
2	703.8 Salaries & Wages - Officers, Etc.	2		0	(2)	-100.00%	1	(1)	-100.00%
3	704.8 Employee Pensions & Benefits	19		24	5	26.46%	13	11	80.81%
4	710.8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	3		2	(1)	-27.67%	2	0	3.42%
7	716.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	0		10	10	N.A.	0	10	N.A.
10	731.8 Contractual Services - Engr.	1		0	(1)	-97.94%	1	(1)	-97.05%
11	732.8 Contractual Services - Acct.	3		10	7	236.23%	2	8	383.62%
12	733.8 Contractual Services - Legal	10		4	(6)	-58.74%	7	(3)	-41.01%
13	734.8 Contractual Services - Mgmt. Fees	3		0	(3)	-100.00%	2	(2)	-100.00%
14	735.8 Contractual Services - Other	0		5	5	N.A.	0	5	N.A.
15	741.8 Rental of Building/Real Prop.	2		2	(0)	-1.65%	1	1	40.62%
16	742.8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.8 Transportation Expense	0		0	0	N.A.	0	0	N.A.
18	756.8 Insurance - Vehicle	14		6	(8)	-57.26%	10	(4)	-38.89%
19	757.8 Insurance - General Liability	19		7	(12)	-63.35%	13	(6)	-47.59%
20	758.8 Insurance - Workman's Comp.	7		4	(3)	-39.43%	5	(1)	-13.39%
21	759.8 Insurance - Other	3		4	1	35.94%	2	2	94.36%
22	760.8 Advertising Expense	0		0	0	N.A.	0	0	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	7		0	(7)	-100.00%	5	(5)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	59		54	(5)	-9.16%	41	12	29.88%
26	**TOTAL SEWER O&M EXPENSES**	214		259	45	21.23%	150	110	73.34%
27	**SUBTOTAL (less accts. 766 & 767)**	207		259	52	25.33%	145	115	44.20%
28	**Average ERC's**	96		56	(40)	-41.67%			
29	**Average Consumer Price Index - U**	113.6		136.2	23	19.89%			
30				Compounded Multiplier =		-30.06%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Orange / University Shores

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 06/30/79	(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	701.8 Salaries & Wages - Employees			53,989	53,989	N.A.	0	53,989	N.A.
2	703.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits	284		10,280	9,996	3519.57%	2,881	7,399	256.82%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power			928	928	N.A.	0	928	N.A.
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies			4,467	4,467	N.A.	0	4,467	N.A.
10	731.8 Contractual Services - Engr.			9	9	N.A.	0	9	N.A.
11	732.8 Contractual Services - Acct.			4,341	4,341	N.A.	0	4,341	N.A.
12	733.8 Contractual Services - Legal			1,765	1,765	N.A.	0	1,765	N.A.
13	734.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other			2,107	2,107	N.A.	0	2,107	N.A.
15	741.8 Rental of Building/Real Prop.			842	842	N.A.	0	842	N.A.
16	742.8 Rental of Equipment			32	32	N.A.	0	32	N.A.
17	750.8 Transportation Expense			22	22	N.A.	0	22	N.A.
18	756.8 Insurance - Vehicle			2,560	2,560	N.A.	0	2,560	N.A.
19	757.8 Insurance - General Liability	486		2,980	2,494	513.09%	4,930	(1,950)	-39.56%
20	758.8 Insurance - Workman's Comp.			1,814	1,814	N.A.	0	1,814	N.A.
21	759.8 Insurance - Other			1,745	1,745	N.A.	0	1,745	N.A.
22	760.8 Advertising Expense			184	184	N.A.	0	184	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	350		22,929	22,579	6451.13%	3,550	19,379	545.81%
26	**TOTAL SEWER O&M EXPENSES**	**1,120**		**110,994**	**109,874**	**9810.21%**	**11,361**	**99,633**	**876.94%**
27	**SUBTOTAL (less accts. 756 & 767)**	**1,120**		**110,994**	**109,874**	**9810.21%**	**11,361**	**99,633**	**89.76%**
28	**Average ERC's**	**528**		**2,855**	**2,327**	**440.72%**			
29	**Average Consumer Price Index - U**	**72.6**		**136.2**	**64**	**87.60%**			
30				Compounded Multiplier =		**914.41%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10858.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Lake / Venetian Village

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) 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	701.8 Salaries & Wages - Employees	616		1,725	1,109	179.97%	963	762	79.15%
2	703.8 Salaries & Wages - Officers, Etc.	90		0	(90)	-100.00%	141	(141)	-100.00%
3	704.8 Employee Pensions & Benefits	153		328	175	114.62%	239	89	37.33%
4	710.8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	40		30	(10)	-25.86%	63	(33)	-52.56%
7	716.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	0		143	143	N.A.	0	143	N.A.
10	731.8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.	118		139	21	17.52%	184	(46)	-24.80%
12	733.8 Contractual Services - Legal	24		56	32	134.95%	38	19	50.34%
13	734.8 Contractual Services - Mgmt. Fees	37		0	(37)	-100.00%	58	(58)	-100.00%
14	735.8 Contractual Services - Other	24		67	43	180.48%	38	30	79.47%
15	741.8 Rental of Building/Real Prop.	91		27	(64)	-70.46%	142	(115)	-81.10%
16	742.8 Rental of Equipment	41		1	(40)	-97.51%	64	(63)	-98.41%
17	750.8 Transportation Expense	6		1	(5)	-88.03%	9	(9)	-92.34%
18	756.8 Insurance - Vehicle	240		82	(158)	-65.92%	375	(293)	-78.20%
19	757.8 Insurance - General Liability	146		95	(51)	-34.81%	228	(133)	-58.29%
20	758.8 Insurance - Workman's Comp.	88		58	(30)	-34.15%	138	(80)	-57.86%
21	759.8 Insurance - Other	87		56	(31)	-35.94%	136	(80)	-58.01%
22	760.8 Advertising Expense	7		6	(1)	-16.05%	11	(5)	-46.28%
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	54		0	(54)	-100.00%	84	(84)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	736		732	(4)	-0.48%	1,150	(418)	-36.32%
26	**TOTAL SEWER O&M EXPENSES**	**2,596**		**3,546**	**948**	**36.47%**	**4,060**	**(515)**	**-12.67%**
27	**SUBTOTAL (less accts. 766 & 767)**	**2,544**		**3,546**	**1,002**	**39.37%**	**3,976**	**(430)**	**-12.13%**
28	**Average ERC's**	**66**		**83**	**17**	**25.76%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**56.28%**			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Duval / Woodmere

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89	(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) %
1	701.8 Salaries & Wages - Employees	7,017		21,873	14,856	211.72%	7,761	14,113	181.85%
2	703.8 Salaries & Wages - Officers, Etc.	(30)		0	30	-100.00%	(33)	33	-100.00%
3	704.8 Employee Pensions & Benefits	3,342		4,165	822	24.61%	3,696	468	12.67%
4	710.8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	262		376	114	43.70%	289	87	29.93%
7	716.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	21		1,810	1,789	8518.07%	23	1,787	7692.30%
10	731.8 Contractual Services - Engr.	0		4	4	N.A.	0	4	N.A.
11	732.8 Contractual Services - Acct.	2,007		1,759	(248)	-12.37%	2,220	(461)	-20.76%
12	733.8 Contractual Services - Legal	584		715	131	22.37%	646	69	10.64%
13	734.8 Contractual Services - Mgmt. Fees	213		0	(213)	-100.00%	236	(236)	-100.00%
14	735.8 Contractual Services - Other	644		854	210	32.57%	712	141	19.87%
15	741.8 Rental of Building/Real Prop.	226		341	115	51.15%	249	91	36.67%
16	742.8 Rental of Equipment	6		13	7	121.09%	6	6	99.91%
17	750.8 Transportation Expense	207		9	(198)	-95.60%	229	(220)	-96.02%
18	756.8 Insurance - Vehicle	1,535		1,037	(498)	-32.45%	1,698	(661)	-38.92%
19	757.8 Insurance - General Liability	1,767		1,207	(560)	-31.69%	1,955	(747)	-38.24%
20	758.8 Insurance - Workman's Comp.	1,683		735	(948)	-56.33%	1,861	(1,126)	-60.51%
21	759.8 Insurance - Other	418		707	288	68.94%	463	244	52.75%
22	760.8 Advertising Expense	0		75	75	N.A.	0	75	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	3,920		0	(3,920)	-100.00%	4,335	(4,335)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	10		0	(10)	-100.00%	11	(11)	-100.00%
25	770.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	9,479		9,289	(190)	-2.00%	10,484	(1,194)	-11.39%
26	**TOTAL SEWER O&M EXPENSES**	**33,312**		**44,968**	**11,657**	**34.99%**	**36,842**	**8,127**	**22.06%**
27	**SUBTOTAL (less accts. 766 & 767)**	**29,382**		**44,968**	**15,586**	**53.05%**	**32,496**	**12,472**	**27.74%**
28	**Average ERC's**	**1,448**		**1,458**	**10**	**0.69%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multipler =**		**10.60%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

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 Multipler = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Pasco / Zephyr Shores

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-8 (S)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(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	701.8 Salaries & Wages - Employees	3,140		10,537	7,397	235.56%	6,081	4,456	73.27%
2	703.8 Salaries & Wages - Officers, Etc.	121		0	(121)	-100.00%	234	(234)	-100.00%
3	704.8 Employee Pensions & Benefits	1,000		2,006	1,006	100.63%	1,937	70	3.59%
4	710.8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	134		181	47	35.21%	260	(78)	-30.19%
7	716.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	0		872	872	N.A.	0	872	N.A.
10	731.8 Contractual Services - Engr.	40		2	(38)	-95.68%	77	(76)	-97.78%
11	732.8 Contractual Services - Acct.	137		847	710	518.45%	265	582	219.32%
12	733.8 Contractual Services - Legal	510		345	(165)	-32.45%	988	(643)	-65.12%
13	734.8 Contractual Services - Mgmt. Fees	145		0	(145)	-100.00%	281	(281)	-100.00%
14	735.8 Contractual Services - Other	0		411	411	N.A.	0	411	N.A.
15	741.8 Rental of Building/Real Prop.	118		164	46	39.19%	229	(64)	-28.13%
16	742.8 Rental of Equipment	0		6	6	N.A.	0	6	N.A.
17	750.8 Transportation Expense	(16)		4	20	-127.43%	(31)	35	-114.17%
18	756.8 Insurance - Vehicle	711		500	(211)	-29.72%	1,377	(877)	-63.71%
19	757.8 Insurance - General Liability	1,001		582	(419)	-41.91%	1,939	(1,357)	-70.00%
20	758.8 Insurance - Workman's Comp.	382		354	(28)	-7.32%	740	(386)	-52.15%
21	759.8 Insurance - Other	136		341	205	150.38%	263	77	29.28%
22	760.8 Advertising Expense	0		36	36	N.A.	0	36	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	359		0	(359)	-100.00%	695	(695)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	9		0	(9)	-100.00%	17	(17)	-100.00%
25	770.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	2,054		4,475	2,421	117.87%	3,978	497	12.49%
26	**TOTAL SEWER O&M EXPENSES**	**9,961**		**21,663**	**11,682**	**117.04%**	**19,331**	**2,332**	**12.06%**
27	**SUBTOTAL (less accts. 766 & 767)**	**9,613**		**21,663**	**12,050**	**125.35%**	**18,618**	**3,045**	**14.05%**
28	**Average ERC's**	**312**		**504**	**192**	**61.54%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**93.68%**			

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).